City of White Rock
2013 Annual Report for fiscal year ending December 31, 2013.

Prepared by the Communications and Financial Services Departments
of the City of White Rock in cooperation with all civic departments and agencies.

The City of White Rock would like to thank the following photographers and artists for the use of their paintings and/or images in the 2013 Annual Report: Lisa Snell

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2012- 2014 city council

Mayor Wayne Baldwin
t. 604.541.2124
wbaldwin@whiterockcity.ca

Councillor
Alan Campbell
acampbell@whiterockcity.ca

Councillor
Helen Fathers
hfathers@whiterockcity.ca

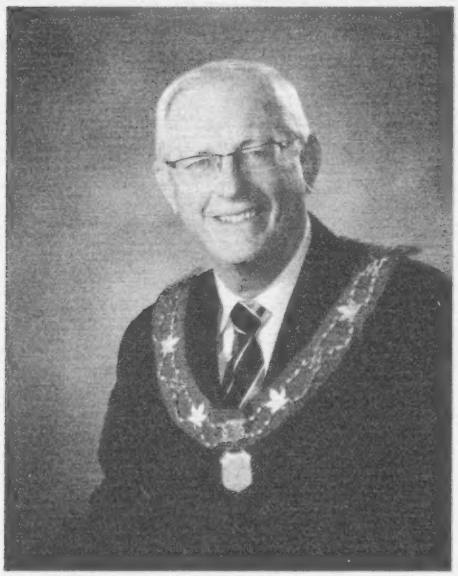
Councillor
Louise Hutchinson
lhutchinson@whiterockcity.ca

Councillor
Bill Lawrence
blawrence@whiterockcity.ca

Councillor
Grant Meyer
gmeyer@whiterockcity.ca

Councillor
Larry Robinson
lrobinson@whiterockcity.ca

message from the mayor



On behalf of Council, I am pleased to present the 2013 Annual Report for the City of White Rock. This report provides a comprehensive overview of the City's financial performance for the fiscal year ending on December 31, 2013, as well as a review of departmental activities and program highlights for the year.

Last year, we focused on implementing some of our key priorities. Arts as an economic generator held high priority with the creation of multiple new events which were well attended and showcased the rich history and variety of cultures on the Peninsula. Cultural celebrations are an important part of sharing and learning about our neighbours both locally and from afar, bridging gaps and bringing communities together.

Another major undertaking was that White Rock City Council authorized staff to enter formal negotiations to consider purchasing the City's water utility from EPCOR. The decision was based primarily on financial considerations as to what would be in the best interests of the City taxpayers. The water utility is in need of significant infrastructure upgrades including the requirement to provide chlorination to its water supply in accordance with an Order by Fraser Health. The timing was right to take a serious review of the options and opportunities of ownership of the water utility prior to such a large capital expenditure.

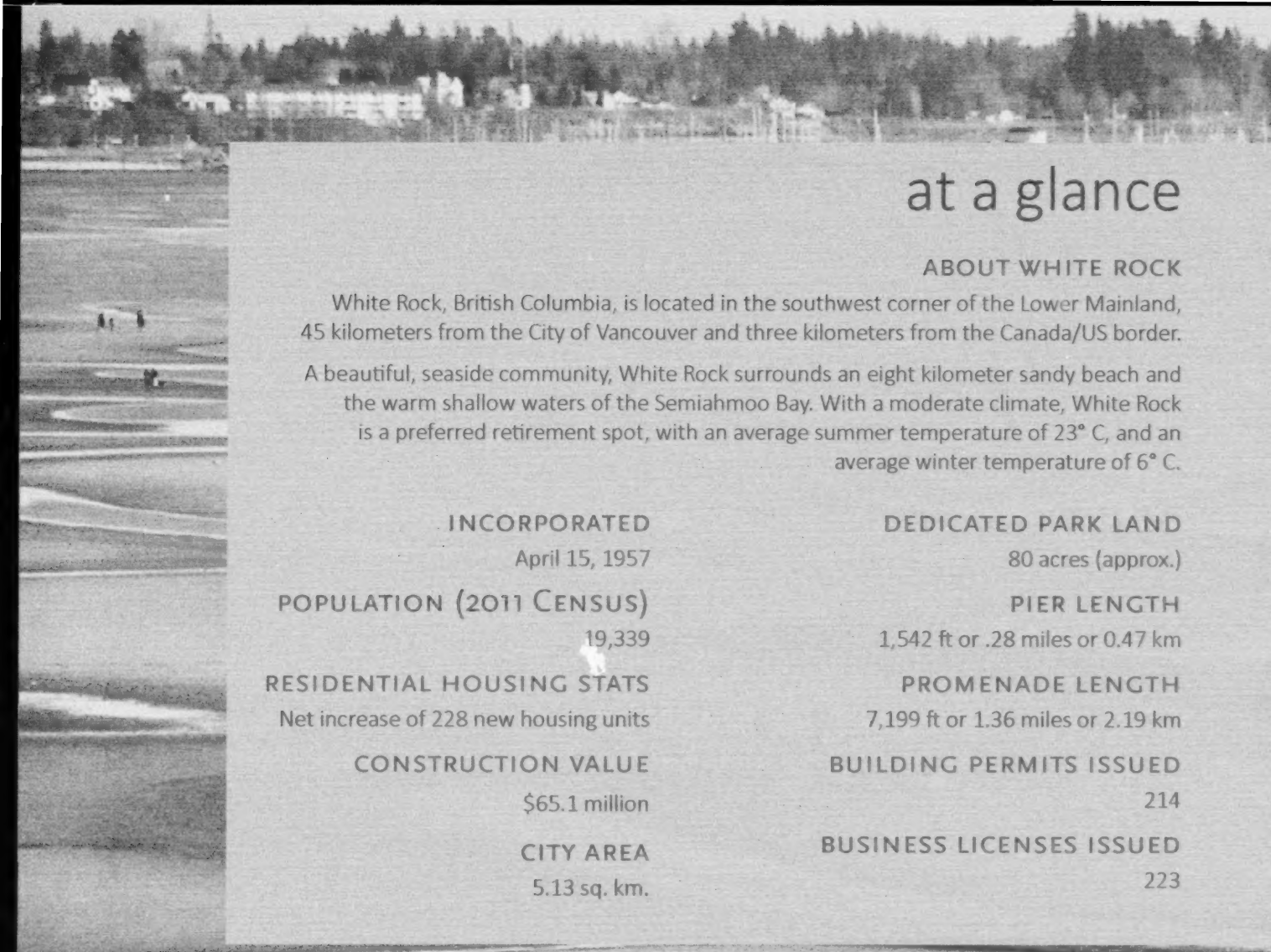
We want to see a more vibrant and active waterfront. To that end, we worked with the Business Improvement Association to amend the pay parking rates and extend the winter season. We enabled more commercial activity along the waterfront with sites for artists and buskers, food carts and kayak and paddle board rentals. We completed improvements to the pier so it can be enjoyed for generations to come.

As we approach 2014, we will continue to move forward to reach the goals and objectives clearly communicated through latest 2012 – 2014 Corporate Priorities.

As a Council, we enjoy hearing from our residents. To e-mail any member of Council directly, use their first initial and last name @whiterockcity.ca (for example wbaldwin@whiterockcity.ca). You can also send an email to whiterockcouncil@whiterockcity.ca, which is automatically redirected to Administration staff to facilitate a timely response. Emails are provided to Council the week in which they are received.

On behalf of City Council, we hope you enjoy this report on our City's activities and accomplishments of 2013.

Wayne Baldwin
Mayor



at a glance

ABOUT WHITE ROCK

White Rock, British Columbia, is located in the southwest corner of the Lower Mainland, 45 kilometers from the City of Vancouver and three kilometers from the Canada/US border.

A beautiful, seaside community, White Rock surrounds an eight kilometer sandy beach and the warm shallow waters of the Semiahmoo Bay. With a moderate climate, White Rock is a preferred retirement spot, with an average summer temperature of 23° C, and an average winter temperature of 6° C.

INCORPORATED
April 15, 1957

POPULATION (2011 CENSUS)
19,339

RESIDENTIAL HOUSING STATS
Net increase of 228 new housing units

CONSTRUCTION VALUE
$65.1 million

CITY AREA
5.13 sq. km.

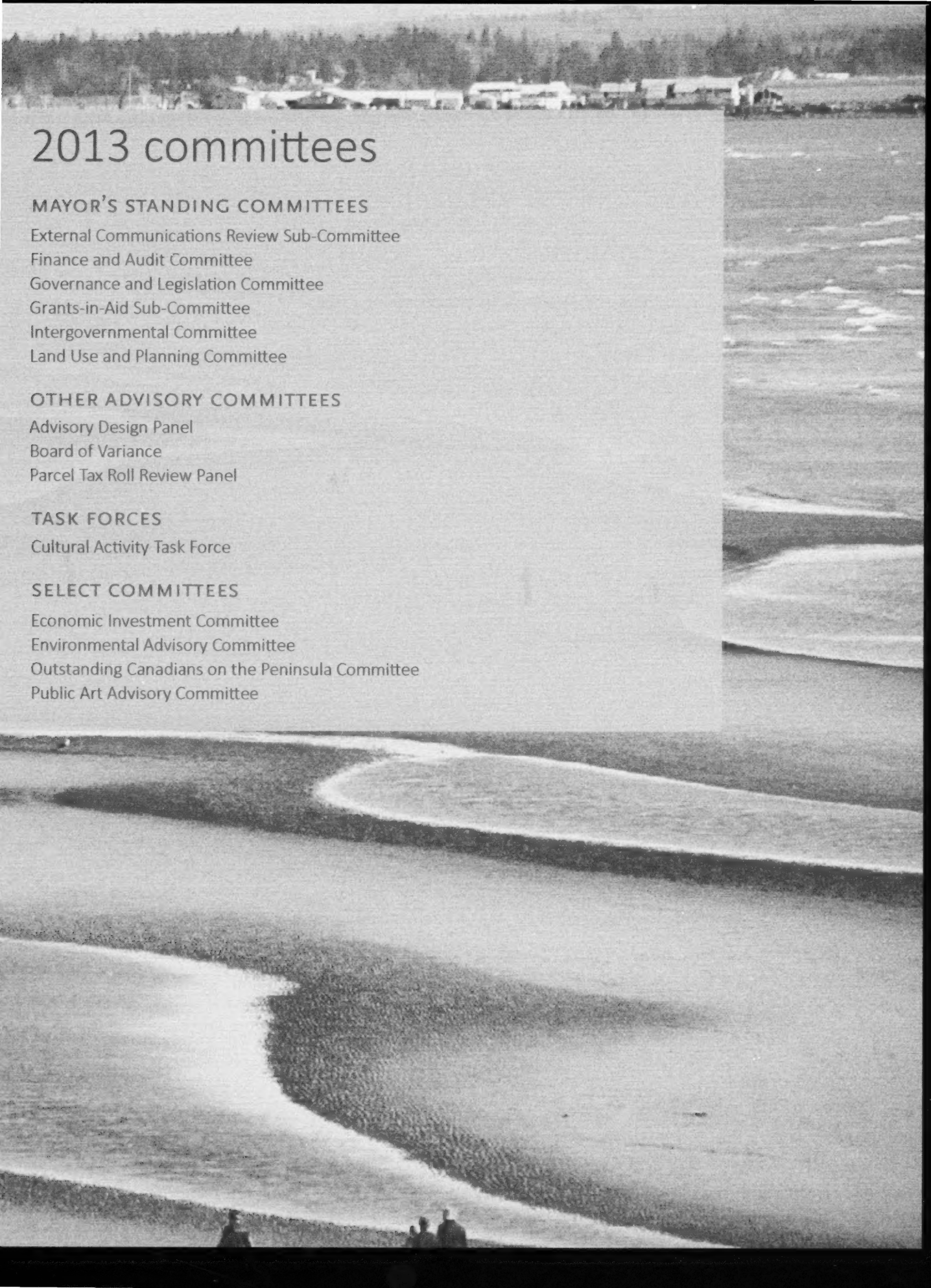
DEDICATED PARK LAND
80 acres (approx.)

PIER LENGTH
1,542 ft or .28 miles or 0.47 km

PROMENADE LENGTH
7,199 ft or 1.36 miles or 2.19 km

BUILDING PERMITS ISSUED
214

BUSINESS LICENSES ISSUED
223



2013 committees

MAYOR'S STANDING COMMITTEES

External Communications Review Sub-Committee
Finance and Audit Committee
Governance and Legislation Committee
Grants-in-Aid Sub-Committee
Intergovernmental Committee
Land Use and Planning Committee

OTHER ADVISORY COMMITTEES

Advisory Design Panel
Board of Variance
Parcel Tax Roll Review Panel

TASK FORCES

Cultural Activity Task Force

SELECT COMMITTEES

Economic Investment Committee
Environmental Advisory Committee
Outstanding Canadians on the Peninsula Committee
Public Art Advisory Committee

council's corporate priorities

The 2012-2014 Corporate Priorities, identifies and documents the priorities of the City of White Rock for the 2012 – 2014 term of Council and lays the foundation for the development of more detailed work plans.

The 2012-2014 City of White Rock Corporate Priorities includes:

» Corporate Mission

» Corporate Vision

» Corporate Values

2012-2014 Strategic Priorities Progress towards the City of White Rock's goals are reported each year in the Annual Report.

The plan gives Council and staff a clear roadmap. It helps focus energies on what is most important, ensures proper allocation of resources to different priority areas in a balanced way, and provides direction to employees on how they contribute to the plan. This plan will be re-evaluated regularly during the term to monitor and assess results and performance.

In the Council Corporate Priorities:

✓ A green checkmark beside an item indicates the completion of that task or priority in that year.

✓ An orange checkmark indicates the task or priority is in progress during that year.

● A dot next to an item indicates the year it will be addressed.

Some items are ongoing, which is indicated by dots or checkmarks under more than one year.

Strategic Priorities

STRATEGIC PRIORITY: CULTURAL / SOCIAL/ WELLBEING

The City of White Rock desires to continue to distinguish itself from others through development and support of unique social, cultural and recreational opportunities.

Key Priorities	2012 | 2013 | 2014
Set strategic direction for Leisure Services department	✓
Develop and implement a fire and trip & fall prevention program for older adults	✓
Work with our strategic partners to continually enhance the Centre for Active Living programs	✓
Develop a Cultural Strategic Plan as guided by the Cultural Activity Task Force	✓
Enhance public art in the city as guided by the Public Art Task Force	✓
Better use of green space to encourage walking and accessibility to the waterfront as guided by the Centre Street Road Allowance Improvements Task Force	✓
Position White Rock as a healthy community through community partnerships and initiatives	✓

STRATEGIC PRIORITY: TOWN CENTRE

A healthy and sustainable Town Centre area is seen as crucial to economic well-being, sustainable and overall quality of life in White Rock.

Key Priorities	2012 | 2013 | 2014
Review & implement amended density bonus policy	✓
Complete a density analysis for lower Johnston Road	✓
Develop a plan to increase the density along North Bluff Road	●
Enhance White Rock's four commercial areas in partnership with Business Improvement Association Town Centre Lower Town Centre East Beach West Beach	✓
Increase density in the Town Centre The Official Community Plan and zoning has been amended to encourage development.	✓
Town Centre/ Johnston Road concept plan Creation of Johnston Road Reconstruction and Beautification Task Force	✓

STRATEGIC PRIORITY: WATERFRONT

A vibrant and active waterfront is recognized as a key element of White Rock's character. Ready access, safety and quiet enjoyment is a central focus for the City of White Rock.

KEY PRIORITIES	2012 | 2013 | 2014
Review and update the parking strategy	✓
Finalize promenade regulations	✓
Make improvements to beautify the waterfront - Review of foreshore as guided by East Beach Waterfront Improvement Task Force	✓
Develop and enhance waterfront attractions	✓
Crossing Safety/Rail Safety matters as guided by the Rail Safety Task Force	✓
Amend OCP to permit commerce on the waterfront	✓
Enhance waterfront experience ■ Introduction of non-motorized water activities ■ Introduction of food cart program	 ✓ ✓

STRATEGIC PRIORITY: PROTECTION OF PERSONS AND PROPERTY

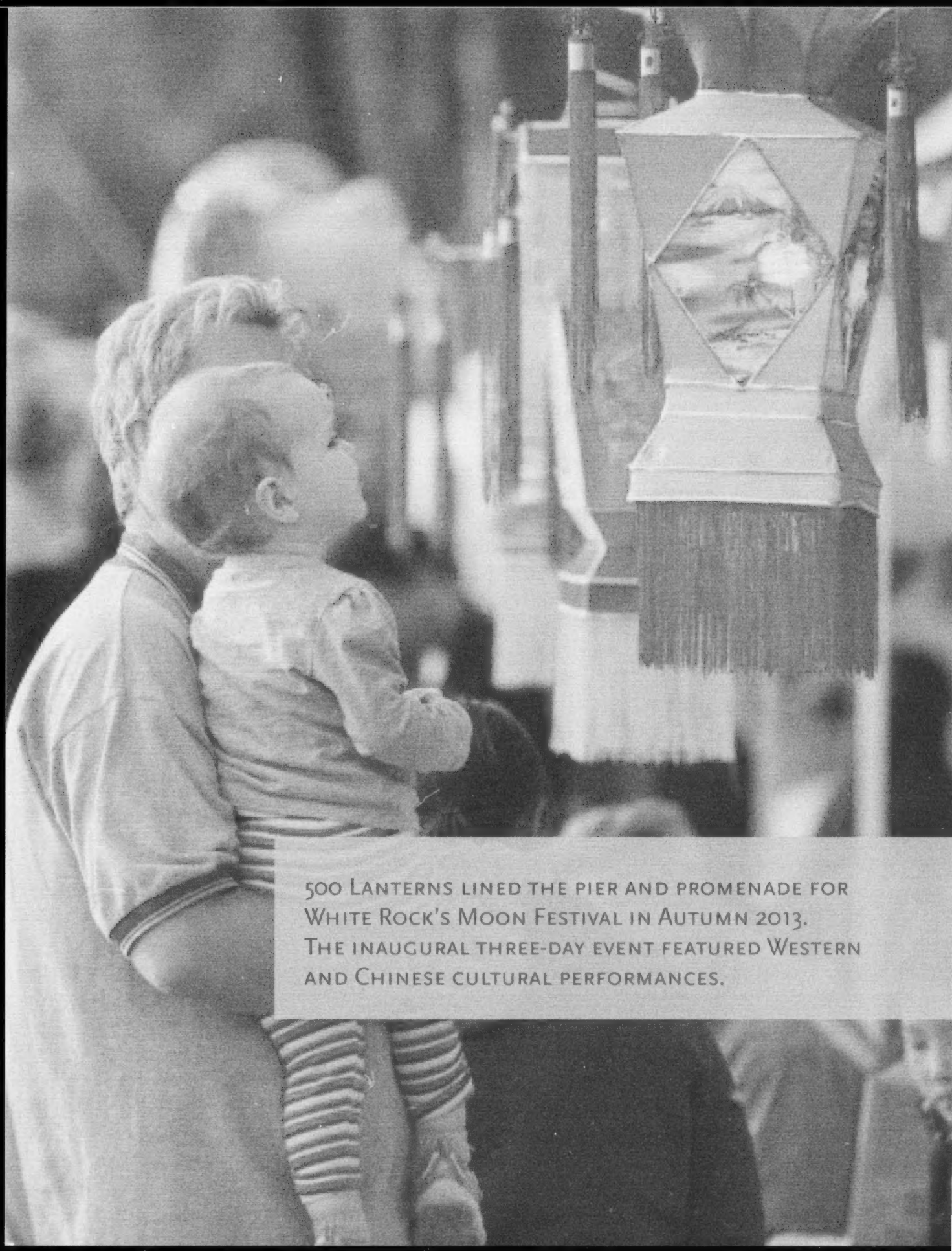
Programs to address the protection of persons and property is a fundamental City function. The City of White Rock will seek to continuously improve emergency preparedness.

KEY PRIORITIES	2012 | 2013 | 2014
City staff will receive updated training in emergency preparedness	✓
Improve public safety by adding one additional RCMP officer	✓
Continue to review RCMP dispatch contract to maximize efficiency and effectiveness of the service	✓
Update Fire Bylaw to allow White Rock Fire Department to improve ability to respond to life safety concerns	✓
Address Medical Marihuana legislation through bylaw	✓
Monitor, review, and evaluate proposed changes to BC Ambulance Service as it relates to service impact on residents of White Rock	✓

STRATEGIC PRIORITY: INFRASTRUCTURE

Robust municipal infrastructure is fundamental to quality of life. The City of White Rock wants to continue to make appropriate strategic investments to maintain or replace public assets as required.

KEY PRIORITIES	2012 | 2013 | 2014
Review Facilities Master Plan to guide future improvements	✓
Complete inventory of public trees	✓
Complete an Asset Management Plan for sanitary sewer and storm drainage	✓
Review and formulate an action plan regarding City Hall and renovate	✓
Complete major roads/intersections/ sidewalks projects	✓
Continue to review landscaping standards and develop a sustainable maintenance program	●
Create more usable landscaping at City Hall	●



500 Lanterns lined the pier and promenade for White Rock's Moon Festival in Autumn 2013. The inaugural three-day event featured Western and Chinese cultural performances.

STRATEGIC PRIORITY: PUBLIC TRUST

The City of White Rock values open, inclusive and friendly governance processes. All of statements below are ongoing priorities. The City will continue to strive to be a leader in developing and fostering relationships with, and within, the community.

KEY PRIORITIES	2012	2013	2014
Continue to embrace openness, inclusiveness and friendliness as our service delivery programs	✓	✓	
Continue to encourage civic engagement as part of our public process	✓	✓	
Develop a plan to bring forward video streaming of Council Meetings and implementation of the service			✓

STRATEGIC PRIORITY: COMMUNICATIONS / COMMUNITY RELATIONS

The City of White Rock wishes to seek to continuously improve communications between the City and the community as well as enhance internal communications.

KEY PRIORITIES	2012	2013	2014
Review current tourism services delivery model	✓		
Enhance external communications program	✓		
Enhance communications and relationships with our community partners		✓	
Maintain internal communications between staff		✓	

STRATEGIC PRIORITY: SERVICE DELIVERY

Service delivery is essential to the City of White Rock and we will continue to work to enhance our community programs.

KEY PRIORITIES	2012	2013	2014
Actively work towards meeting Metro Vancouver Regional District's solid waste diversion targets		✓	
Finalize a plan for solid waste utility and associated user fees			●
Review potential acquisition of White Rock water utility from EPCOR		✓	
Review and implement land-based management system to increase efficiencies			✓

vision and values

MISSION

Building community excellence through effective stewardship of all community resources.

CORPORATE VISION

White Rock will provide for all its citizens a high quality of life where:

- Our high quality environment is protected and nurtured for current and future generations.
- The community feels safe, secure and friendly.
- Opportunities exist for our businesses to prosper.
- Arts and culture flourish and our heritage is celebrated.
- Municipal boundaries are less important than a strong sense of pride in and connectedness to our community.
- We all can live, work and play in an enjoyable atmosphere.

CORPORATE VALUES

Excellence- always striving for improvement.

Respect- building trust and respect within our sphere of influence.

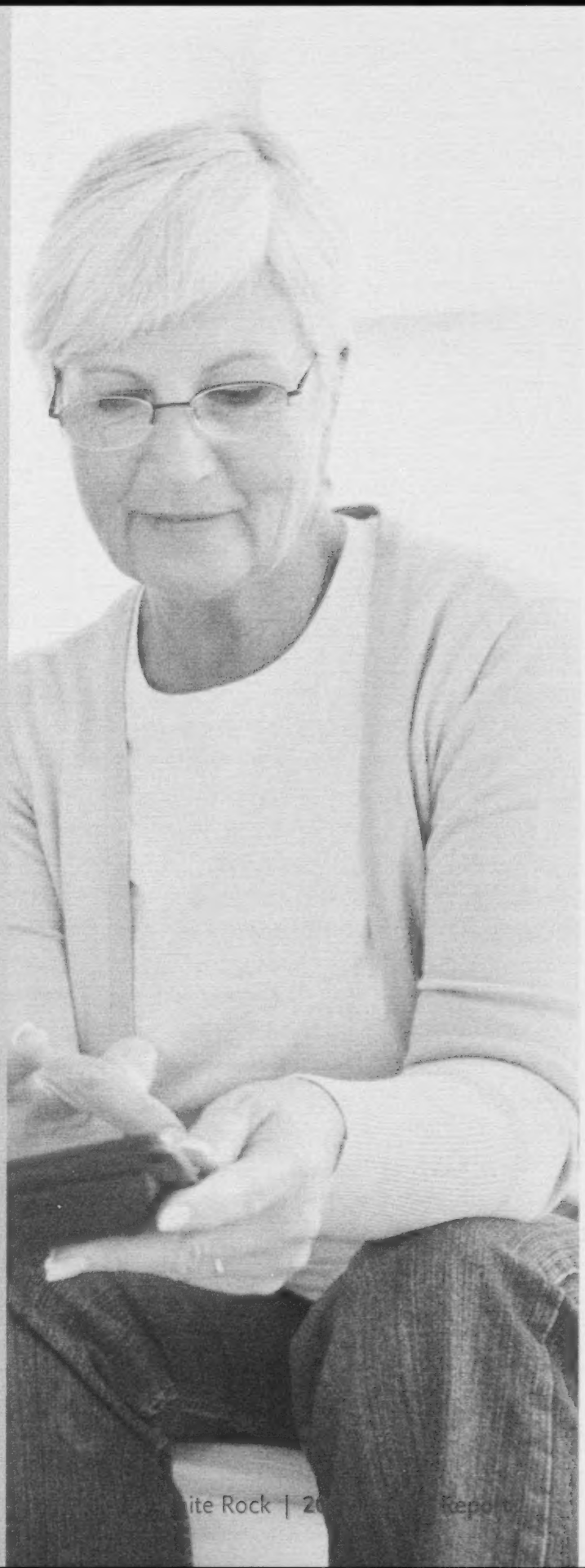
Integrity- honestly striving for equity and fairness in all that we do.

Responsibility- always mindful of our responsibility to current and future generations and our environment.

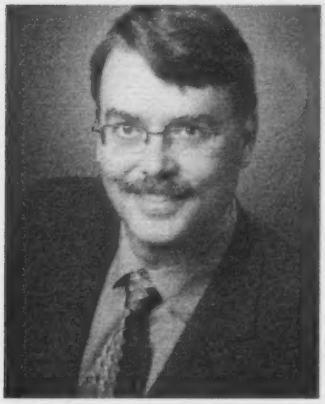
Accountability- taking seriously the stewardship role our electors have bestowed on us, and communicating why we are doing what we are doing so that transparency of decision making is maximized.

Value- adopting innovative approaches to service delivery that assure the most value (return) for the least (investment) net cost to taxpayers (note: this is not the same as always picking the least expensive approach).

Community Participation in Government- maximize inclusivity and involvement in public decision making.



chief administrative officer message



In 2013, the City continued to improve the economic environment and its impact on the community. In that regard, the community amenity policy was revised to address Density Bonus / Amenity Contribution requirements. These revisions provide developers with greater certainty of development requirements while ensuring the community benefits from the additional amenities.

Tourism initiatives and waterfront amenities for residents and visitors to our City were also a focus for 2013. Following public feedback about waterfront projects, the City amended the Official Community Plan to allow businesses such as non-motorized water sports and food carts on the waterfront promenade south of Marine Drive. The City expanded space for more artists on Artist Walk at West Beach and the 50 buskers participated in the summer program in 2013. The City enhanced the arts and cultural development program by hiring a Cultural Development Manager, completed the arts economic strategy and implementation plan, and continued to work in partnership with community stakeholders to expand arts programming and notable community events. Several new events including an International Artist Day Festival, Festival of the Arts, Moon Festival celebrating Chinese and Canadian Culture, Irish Heritage Festival, and the RCMP Musical Ride would not have been possible without the collective efforts of our community partners.

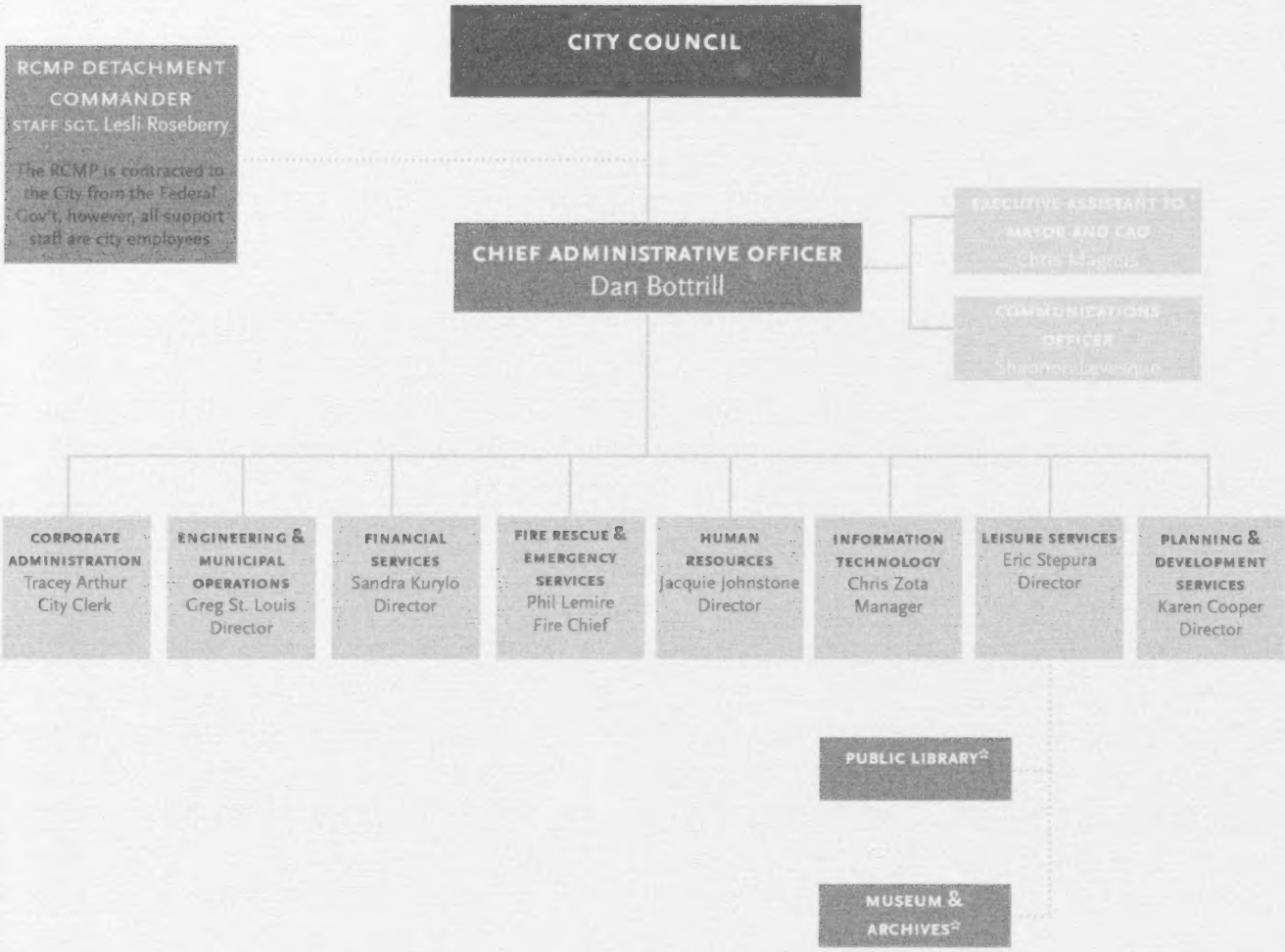
Some of the notable capital improvement projects completed during 2013 included paving of Victoria Avenue, structural improvements to the waterfront pier, and foundation and perimeter drainage improvements to the White Rock Arena. Capital projects underway at the end of 2013 include renovations to City Hall and replacement of the HVAC system. The City also completed an Information Technology Strategic Plan that included a recommendation for an electronic central property data base solution to replace current paper-based planning and development processes. The new system will serve to streamline operations and place the City in a position to automate more processes and increase workflow efficiencies. The Finance, Engineering and Municipal Operations, and Planning and Development departments will adopt the system over the course of 2014.

I wish to thank City Council for their vision, residents and businesses for their engagement and participation in community issues, and to our city staff for their excellent work and commitment to community service to the City of White Rock.

Sincerely,

Dan Bottrill
Chief Administrative Officer

organizational chart



* The Library and Museum are owned and maintained by the City. The Library staff are Regional Library employees. The Director of Leisure Services is the City Liaison for the Library and the Museum.

department listing

General Queries
604.541.2100
email@whiterockcity.ca

City Clerk's Office
604.541.2212
clerksoffice@whiterockcity.ca

Corporate Administration
604.541.2124
citymanager@whiterockcity.ca

Engineering & Municipal Operations
604.541.2181
parks@whiterockcity.ca
Financial Services
604.541.2100

Human Resources
604.541.2158
hr@whiterockcity.ca

Information Technology
604.541.2113

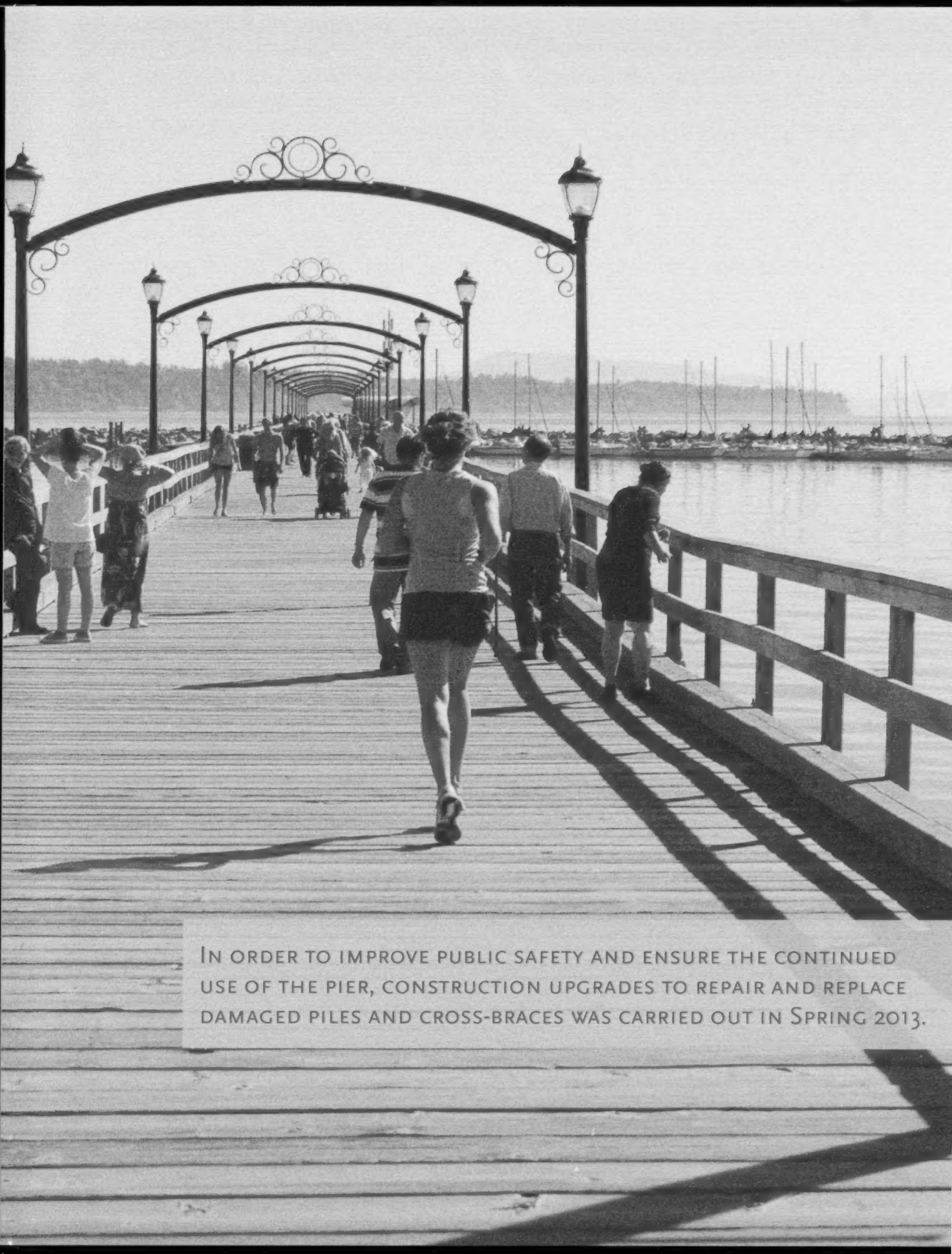
Leisure Services
604.541.2199
leisuremail@whiterockcity.ca

Planning & Development Services
604.541.2136
planningBD@whiterockcity.ca

Fire Rescue, Non-Emergency
604.541.2121

RCMP, Non-Emergency
778.593.3600
policing@whiterockcity.ca

Parking, Bylaw Services and Animal Control
604.541.2100
After Hours - 604.541.2146
parking@whiterockcity.ca



In order to improve public safety and ensure the continued use of the pier, construction upgrades to repair and replace damaged piles and cross-braces was carried out in Spring 2013.

department overviews

corporate administration

The City of White Rock's Administration Department is comprised of three areas:

Administration

The CAO of the City of White Rock, as described in the Community Charter, is appointed by Council to manage and direct all City employees. The CAO is responsible for the implementation of Council policies and directives, provides input and advice to Council on policy related issues, and assists Council in setting corporate goals.

The CAO is also responsible for the overall administration of the City's departments, provides leadership and direction for the Senior Management Team and oversees the City's communication function.

City Clerk

The Clerk's Office is responsible for the preparation of agendas and minutes for Council and committee meetings; maintenance and access to corporate records, including bylaws and policy, providing administrative support to Council and its committees.

This office manages risk management claims, Freedom of Information and Protection of Privacy Act requests, and carries out the coordination and execution of local government and school district elections.

Communications

The Communications Officer works with all departments on the development of internal and external communications. This office advises on effective publicity, media relations, and marketing approaches and coordinates the implementation of communication plans and strategies.

DEPARTMENTAL HIGHLIGHTS IN 2013

City Clerks Office

- Council Meetings- Regular: 22 (including two large celebratory meetings for local artists)
- Council Meetings – Special: 12
- Council Meetings- Closed: 18
- Public Hearings and Public Meetings: 15 (including full notification – newspaper and mail out process for approximately 1,847 notices)
- Community Forums: 2
- Council Information Workshops: 8
- Committee Meetings Select/Task Forces: 31
- Committee Meetings Standing: 27
- Completed Full Corporate Policy Review
- Freedom of Information Requests: 43
- Risk Management Claims: 29 Claims started in 2013, in addition there are also ongoing claims being processed. A summary of outstanding claims was taken to Council in December 2013.

engineering and municipal operations

The Engineering & Municipal Operations Department strategically plans and maintains municipal infrastructure assets with an emphasis on the environment, sustainability and future vision. The department delivers essential municipal services to sustain and enhance the quality and livability within the community, while being fiscally responsible.

The four areas of Engineering & Municipal Operations:

Administration

The department administers the implementation and construction of ongoing and new projects including budget, prioritization and long-range planning through the City's Financial Plan and Capital Works Program. Highlights in 2013:

» Implemented a computerized green-house gas emissions inventory and an energy reporting management program

» Completed Railway Grade Crossing safety assessments of each of the railway grade crossings

Solid Waste Management

As stewards for the City the department strives to provide service excellence for recycling, solid waste and green waste collection. The City strives to reach Metro Vancouver's target of 80% waste diversion by 2020 and a complete organics ban from garbage by 2015. The City as a whole is diverting 47% of waste.

Collected 7,700 metric tonnes of solid waste:

» 4,100 MT garbage

» 1,900 MT recycling

» 1,700 MT green waste

The team prepared and negotiated a contract for a new provincial recycling stewardship in Spring 2014.

Engineering

The department regulates and ensures compliance of engineering related approvals for City property, subdivisions and guides tree management on both private and public land.

Highlights from the 74 projects in 2013:

» Installed a closed circuit TV system at Operations

» Installed the first Electric Vehicle Charging Stations in White Rock at the Operations Yard

» Retaining rock walls- Upgrade on Victoria Avenue and new wall on McDonald Street

» Grant recipient from ICBC to improve pedestrian safety along White Rock Elementary and Peace Arch Elementary corridor

Operations

The department ensures proactive operations and maintenance of City infrastructure, drainage and sanitary systems, roads, sidewalks, boulevards, walkways, parks, equipment, fleet vehicles and facilities. Highlights in 2013:

» Started City Hall upgrades

» RCMP floor replacement, exterior siding upgrades, exterior concrete pad installation

» Centennial Arena perimeter drainage

» Fir Street rental property upgrades

» Semiahmoo Arts Centre sidewalk and entrance door upgrades

» Kent Street Centre auditorium floor refinishing

» Work with the Lower Mainland Green Team to participate in two invasive species removals in the City's ravines and one native plant species planting

» Fall tree planting and invasive species control

» Installation of irrigation systems at Gage and Stager Parks

» Duprez Ravine slide clean up

» Improvements to East Beach landscaped areas

» Mann Park landscape upgrades

» Review and assess sewer survey videos to establish a City-wide annual maintenance program for flushing and CCTV of the storm and sanitary sewers and repairs

» Fleet vehicle purchases included two replacement pick-up trucks and procurement of two new recycling vehicles (delivery in Spring 2014)

» Procurement of shoring equipment

financial services

The Financial Services Department provides financial expertise, advice and administration to support City operations, including:

- Coordinate the development of the Five Year Financial Plans and the processes required to obtain adoption by mandated deadlines
- Prepare various legislated financial reports including the Annual Financial Statements, Statement of Financial Information and the Local Government Data and Statistics input
- Collect and administer property taxes, City Hall reception, accounts payable, city banking and investments, and employee payroll
- The operation and maintenance of pay parking systems and equipment
- Parking customer service and liaising with waterfront merchants
- Parking enforcement and dealing with day to day matters involving residents and businesses

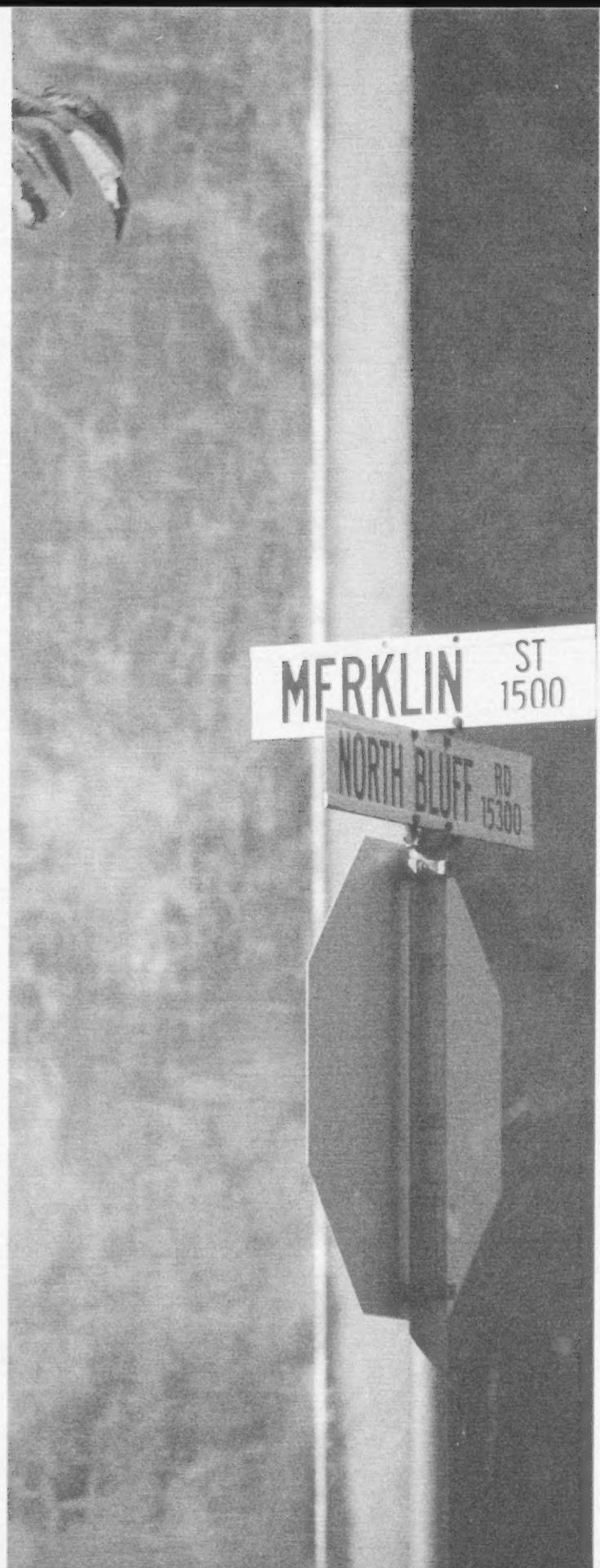
The Financial Services Department is comprised of two areas:

Finance

Many finance functions are necessary to meet statutory requirements as set out in the Community Charter. These statutory requirements focus on the accounting, reporting and safeguarding of taxpayers' money and other assets. Finance ensures that all requirements are met. In addition, ongoing support is provided to City Council and staff.

Parking

The Financial Services Department also deals with most aspects of parking. Emphasis is placed on technology, customer service and cost-effective revenue generation.



DEPARTMENTAL HIGHLIGHTS IN 2013

Accounting and Reporting

- Completed 2012 year-end financial statements and all related statutory processes
- Completed research and accounting calculations/ entries for 2012 tangible capital asset additions, deletions and amortization
- Projected future tangible capital asset amortization for budget purposes (two Financial Plans) and longer term infrastructure funding needs
- Prepared 650 journal entries and several hundred reconciliations
- Placed 33 investments and negotiated higher interest rate on bank account of deposits
- Issued several statutory financial reports and tax remittances
- Processed 7,380 accounts payable invoices
- Issued several payroll advices to employees and remittances to employee benefit providers, unions and savings plans
- Completed quarterly financial reports for the Finance and Audit Committee
- Reinstated processes necessary for conversion back to PST/GST

Financial Plans

- Completed 2013 to 2017 and 2014 to 2018 (to third Bylaw reading) Financial Plans

Property Taxes

- Completed 2013 property tax and utility fee bylaws and administered 2013 tax season
- Issued 2013 property tax notices
- Processed Home Owner Grant applications and Property Tax Deferments
- Administered property tax prepayment plan for approximately 2,010 participants
- Completed "2014" Permissive Tax Exemption process and bylaws

Parking

- Further developed in-house parking bylaw enforcement function
- Performed maintenance and preventative maintenance of pay parking systems and equipment
- Responded to 87 written complaints

Technology

- Participated in selection of Land-Based Management System

Fees & Charges

- Completed 2014 Fees and Charges Bylaw Update
- Finalized and implemented Secondary Suite Service Fee Bylaw

Other

- Administered 2013 Grant in Aid process
- Completed annual renewals of City vehicle fleet, property, boiler & machinery, crime and Council AD&D insurance policies
- Finalized negotiations and agreements on the transition of key Tourism services from the Chamber of Commerce to Tourism White Rock
- Participated in various activities related to the potential acquisition of Epcor White Rock Water Inc.
- Worked with consultant to arrange two purchasing workshops for staff and develop several procurement templates
- Completed RFP process for mailing equipment

fire rescue

The primary mandate of White Rock Fire Rescue is to protect life, property and the environment, from fire and natural or man-made emergencies. The department strives to achieve this through a variety of services and programs.

The department quickly responds to a wide variety of emergency incidents with well trained staff and is comprised of six key areas:

Fire Suppression

The department responds to incidents involving or potentially involving fire. They assess the problem, protect lives, property and minimize damage to the environment.

Medical Calls

Firefighters are trained as First Responders for medical emergencies. This "First Responder" service is a part of the pre-hospital medical care system in the Province of British Columbia.

Motor Vehicle Incidents (MVI)

The department is equipped with rescue equipment that can be used for auto extrication. Fire crews also attend MVI's for a variety of reasons including fire suppression, medical assistance, to control fuel leaks, environmental protection, and to secure the scene for the safety of other emergency responders.

Rescue and Safety

The department responds to a wide range of miscellaneous incidents. Some examples are people trapped in elevators, oil/fuel spills, electrical problems, damage to gas lines and complaints of various types.

Fire Prevention

In order to minimize the occurrence and the potential consequences of fires, the department has a proactive prevention program. Regular inspections are carried out in all assembly, commercial, institutional and multi-residential buildings. The department works closely with Planning and Development Services reviewing building plans, development proposals and completes license inspections or preoccupancy inspections when required.

Public Education

The department provides fire safety and emergency preparedness training information and programs.

EMERGENCY PROGRAM

Personal preparedness training sessions continue to be a focus of the Emergency Program.

Modifications to communication systems were completed to the City's Emergency Operations Center located in the fire hall to improve efficiencies of the setup and functionality.

Staff participated regionally in projects related to IPREM, which is the Integrated Partnership for Regional Emergency Management in Metro Vancouver.

In October, city staff participated along with over 690,000 other British Columbians in the Great British Columbia Shakeout Earthquake Drill. The intent of the drill is to promote awareness of how to prepare and protect yourself when an earthquake occurs.

DEPARTMENTAL HIGHLIGHTS IN 2013

The Fire Rescue Department responded to 1568 incidents in 2013, of which 1330 were of an emergent nature. This equates to a 4.9% increase in calls for service from 2012 and an 8% increase from the average call volume experienced over the previous five years. Of the 1568 incidents, 277 were fire related and 65 involved a rescue or motor vehicle incident. There were 945 responses to medical incidents in 2013, which is similar to the previous year.

WRFR in partnership with White Rock RCMP hosted a Community Safety Fair, with attendance from numerous community-based agencies that serve the Peninsula. Attendance was estimated at 700 for this event. During the year, 29 public education sessions took place in a variety of formats such as school presentations, fire safety presentations, and fire hall tours. Over 1892 people attended the sessions over the course of the year.

The department completed 814 inspections during 2013. Inspections occurred primarily in multi-family, business and institutional occupancies. Reviews continue to be completed on development applications and various plans submitted for permits. This area continued to have a primary focus due to the amount of building activity.

Crews completed 468 training sessions during the year to maintain skills and preparedness in all operational functions. All career firefighters completed a Company Inspection training course through the Justice Institute of BC.

human resources

The Human Resources Department supports and enhances the City's vision through the establishment of employee programs and policies that assist and guide employees in reaching and accomplishing their goals and objectives.

Human Resources partners with other City departments to attract, retain and motivate a qualified and inclusive workforce. Core business areas include:

Recruitment, Employee Development and Retention

The recruitment, training and retention of staff is a key role of Human Resources. Through training programs, the department supports the continued development of staff.

Employee Health and Safety

Human Resources supports the creation and maintenance of a safe, respectful and healthy workplace for all employees. It is committed to the prevention of injuries and optimizing the health and well-being of staff.

Organizational Planning

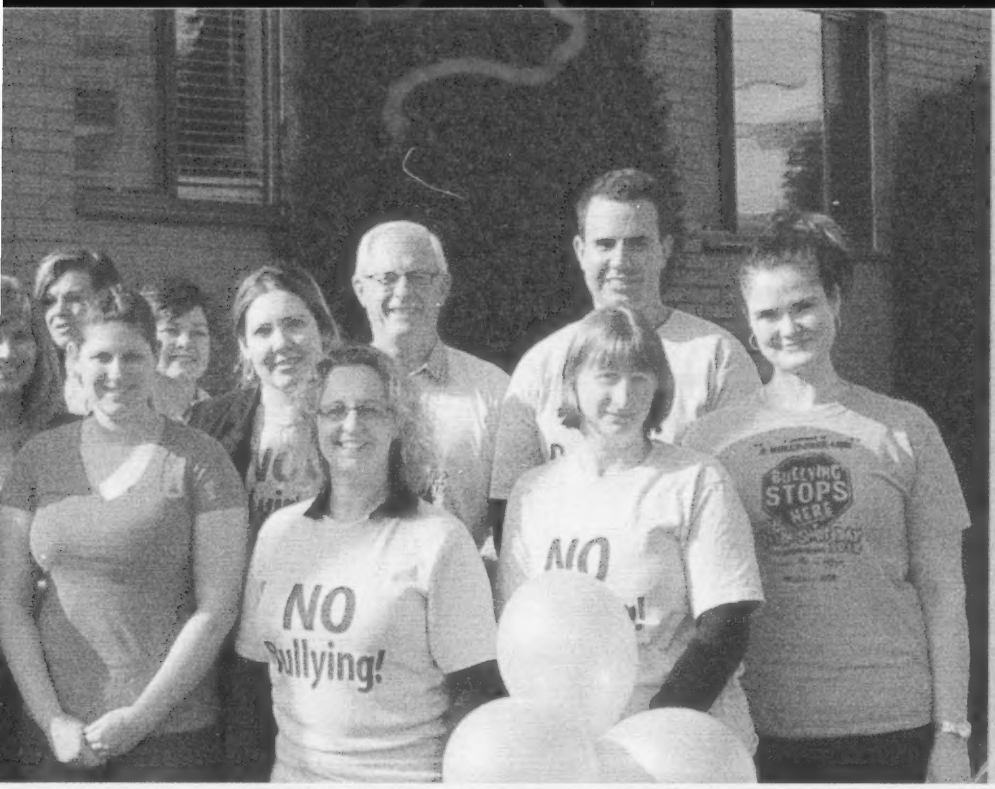
The department creates and implements strategies in partnership with other City departments to align organizational objectives and available resources. Human Resources provides strategic expertise in the City's human capital business decisions and actively participates in regional municipal human resources and labour relations matters.

Labour Relations

Human Resources fosters effective partnerships with our unions and employees and provides expertise and guidance to staff on matters pertaining to collective agreement interpretation and administration.

Salary and Benefit Administration

Human Resources identifies and promotes industry best practices and is a strategic partner in achieving workforce excellence and organizational capacity resulting in the delivery of valued services.



EMPLOYEES SUPPORTED NUMEROUS CAUSES IN 2013 INCLUDING WEAR IT PINK DAY.

ON THIS DAY, MANY OF THOSE WHO PARTICIPATE WEAR PINK TO SYMBOLIZE A STAND AGAINST BULLYING.

CITY EMPLOYEES RAISED OVER $8,000 DURING THEIR ANNUAL AUTUMN UNITED WAY CAMPAIGN.

DEPARTMENTAL HIGHLIGHTS IN 2013

- Rolled out a corporate leadership development program
- Started review to improve the City's employee development and performance program
- Completed collective bargaining for the Fire Service
- Finalized 28 recruitments
- Facilitated the development of a Municipal Operation's training program
- Implemented cross-training program for RCMP support staff including the development of resource guides
- Developed employee internal website to improve employees access to resources related to City employment
- Rolled out employee Occupational Health and Safety training
- Redesigned a more effective RCMP Detachments receptionist working space

information technology

The Information Technology department is the central provider of technology solutions to the City of White Rock. Our IT team is dedicated to delivering exceptional, cost-effective services to City departments and the community.

Alongside providing network and application services to staff employed at the City Hall, IT supports the Operations Centre, community centers, RCMP support staff, Fire and additional support for Planning and Engineering and Operations departments.

Information Technology's strategy is to embrace the very best of technology innovation with the vision to become a digital city.

The department is comprised of two sections:

Information Technology Services

- Desktop Computer Support
- Network and Telecommunication Infrastructure
- Server maintenance and System Integration
- Database and Website Administration
- Project Management
- Planning and Standards
- Application Support and Integration

Geographic Information Systems (GIS)

GIS is an innovative computer-based mapping tool that takes information from a database about a location – such as streets, buildings, water features, vegetation, and terrain – and turns it into visual layers. The ability to view these features on a map gives users a better understanding of a particular location, enabling planners, analysts, and others to make informed decisions about their communities.

DEPARTMENTAL HIGHLIGHTS IN 2013

» Expanded City's WiFi network to include White Rock Fire Hall. All City facilities, except Kent Street Activity Centre, are WiFi enabled.

» Physical set up and storage at City's Disaster Recovery site

» Developed the IT Strategic plan update in consultation with internal customers, technology changes around business priorities and significant technology investments. The IT Strategic Plan represents a partnership between the business functions of government and the technology activities that deliver on those business priorities.

» Outfitted Emergency Operations Centre with required soft and hardware to facilitate appropriate electronic communications.

» Outfitted White Rock Fire Department with technology that allows real time access to data and information pertinent to their role (including maps, drawings, pictures, etc.). In evaluating the optimal solution in support of these requirements, the City opted for the use of cellular-enabled iPad tablets.

» Added WROMS mobile functionality

» Added functionality to Tree Management Tool.

leisure services

Leisure Services fosters a healthy community through programs, activities, and events that create a sense of community identity, belonging, pride and spirit.

This active department plays an important role in building a healthy and vibrant community. We work with a variety of community partners to provide access to the best recreation, sport and leisure activities possible. We staff by 12 employees, employ over 100 qualified instructors and manage the work of over 400 volunteers.

What We Do:

- Provide quality community recreation programs for seniors, adults and children in the White Rock – South Surrey community;
- Operate Centennial Park Leisure Centre and Arena, Kent Street Activity Centre, White Rock Community Centre and the Horst & Emmy Werner Centre for Active Living;
- As the primary liaison for community special events, Leisure Services ensures that quality programming is maintained in the delivery of community events;
- Coordinate the rental of meeting rooms and special event facilities for the community of White Rock – South Surrey;
- Produce a quarterly Recreation Guide and other marketing and communication tools for all Leisure Services projects, programs and events.

Our Commitment:

White Rock Leisure Services is committed to providing citizens with a wide range of high quality sport, recreation, and arts and cultural services. Management and staff are dedicated to ensuring Leisure Services customers receive exceptional service, qualified instruction and clean facilities.

DEPARTMENTAL HIGHLIGHTS IN 2013

Community Recreation

» In 2013, Leisure Services offered 1,091 programs in arts/culture, sport/fitness, health/wellness, lifelong learning and social opportunities.

» Secured $4,493 Jumpstart funding and provided Leisure Access Program subsidies totaling $7,280. This funding support helped remove financial barriers to child participation in recreation programs.

» Representation at various multi-disciplinary community committees for sport, children, youth, adults and seniors.

» Provided meeting space for 574 community rentals and processed 5,678 bookings.

Cultural Development

» Maintained a close relationship with Semiahmoo Arts to promote arts/culture programs and events in the community including:

» *Six Art on Display exhibitions at the White Rock Community Centre. The program ensures art is visible, accessible to the community and supports the artwork and the creative concepts of artists. 96 original artworks were presented;*

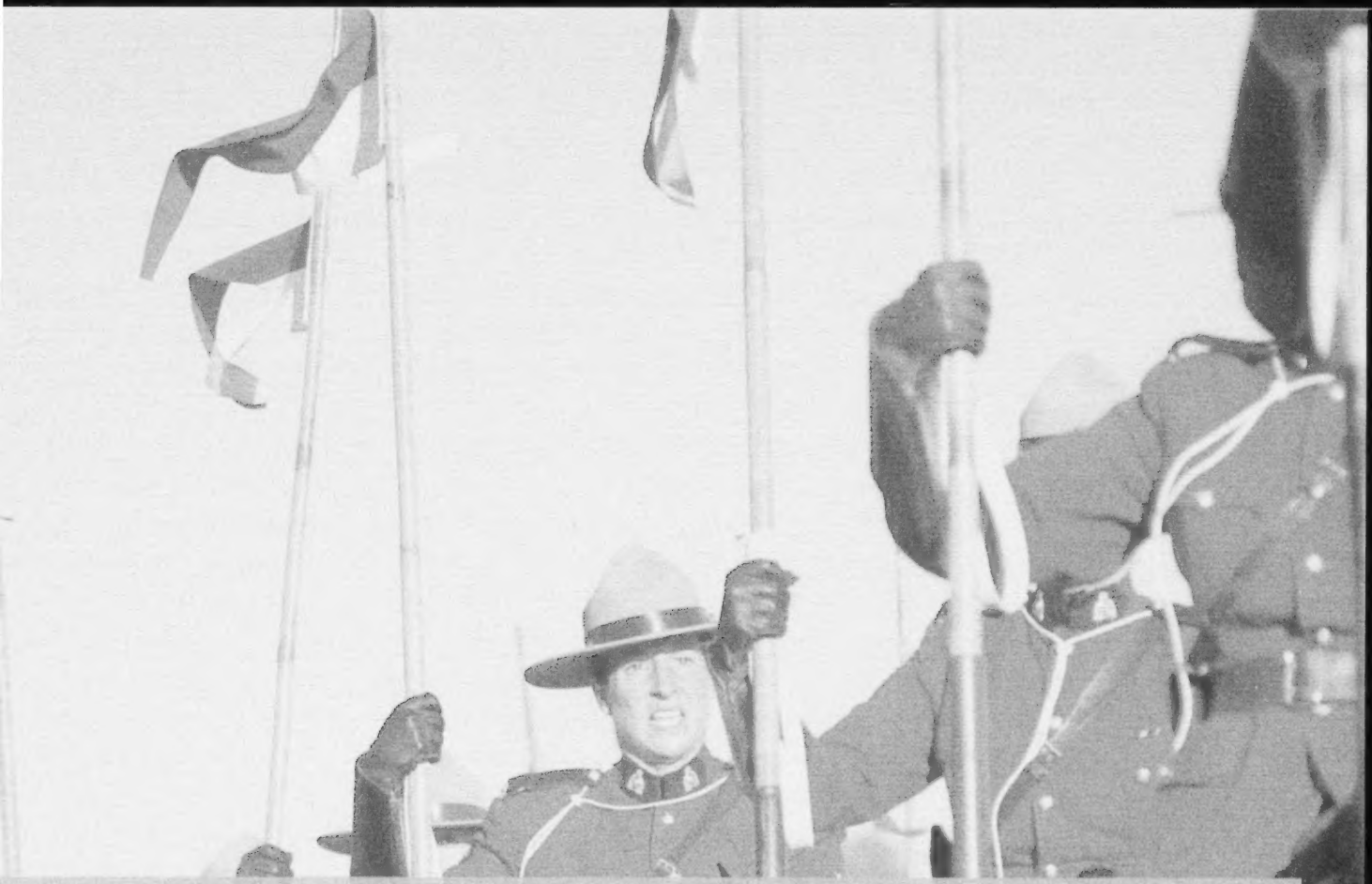
» *Six award winning art films in the Get Reel film series at the White Rock Community Centre.*

» Expanded Painters Square to make space for more artists and became Artists Walk which extends onto the grassy area to the West of the White Rock Museum and Archives. The extra space meant eight new artist permits were issued, bringing to total number of artists to 17.

» Increased the number of buskers from 37 in 2012 to 51 in 2013.

» Formed a partnership with Peninsula Sketchers to provide space at the White Rock Community Centre for artists to draw on a weekly basis.

» Hired a New Manager, Cultural Development (Claire Halpern) in September.



Special Events

Leisure Services facilitates and supports 29 community and charitable events along with four major City special events including Canada Day by the Bay, Tour de White Rock, RCMP Musical Ride and the White Rock Moon Festival.

In 2013, seven new arts and cultural festivals were created in partnership with stakeholders, including the Irish Heritage Festival, RCMP Musical Ride, the Moon Festival, Paint the Town, the Fall Festival of the Arts, International Artist Day Festival and Christmas on the Drive.

Annual community events included the White Rock Farmers Market, Canada Day 10K, Netherlands Remembrance Day, Peace Arch Hospital Foundation Gala, Relay for Life, Sears National Kids Cancer Ride, Spirit of the Sea Festival, Great Pumpkin Run, Remembrance Day Ceremony, and Christmas on the Peninsula.

In July, the City of White Rock and Semiahmoo First Nation presented the internationally renowned RCMP Musical Ride to a sold out crowd. Against the backdrop of Semiahmoo Bay, the full troop of 32 riders and horses, plus the member in charge performed a variety of intricate figures choreographed to music. Proceeds from the event support the RCMP community policing efforts throughout Canada.

The City of White Rock hosted the inaugural Moon Festival at the White Rock Waterfront. 500 Chinese lanterns lined the White Rock Pier and Promenade attracting over 20,000 visitors. This mid-autumn festival celebrated Chinese and Canadian culture and featured a variety of entertainers, children's art activities and the consumption of many traditional Chinese moon cakes.

planning and development services

Planning and Development Services is responsible for managing the growth and development of the City while promoting sustainability principals.

The Planning and Development Services department is comprised of the following four sections:

Planning

Planning Staff provide professional and technical advice to City Council on the management of growth and change in the City with an emphasis on land use and built form. This includes long-range or policy development, development applications, and working closely with the Advisory Design Panel and Board of Variance.

Economic Development

Identifes and develops strategies for economic investment.

Permits and Licenses

Building permits and inspections, business licenses, patio licenses, dog licenses and parking decals.

Bylaw Enforcement and Animal Control

Administration and enforcement of bylaws and animal control.

DEPARTMENTAL HIGHLIGHTS IN 2013

Planning, Long-Range / Policy Development

» Completed market research and prepared draft new Council policy for Density Bonus / Amenity Contribution requirements

» Prepared new draft zoning bylaw

Current Planning (Development Applications)

Dealt with 78 different applications, including:

» Three OCP amendments
» 10 zoning amendments
» Three major development permits
» One minor development permits
» Four subdivisions
» 13 Board of Variance applications
» One Land Use Contract amendments
» Six development variance permits
» One liquor license application
» 43 tree management permit applications
» 16 sign permit applications
» Agendas and minutes for three Advisory Design Panel meetings.
» Agendas and minutes for five Board of Variance meetings.

Building Permit Applications

» 214 building permits
» 228 new housing units minus 56 demolitions
» $65.1 million in construction value

Bylaw Enforcement

» 134 business license bylaw investigations
» 528 bylaw complaint investigations

Permits and Licenses

» 6,212 parking decals
» 2,223 business licenses
» 744 dog licenses

rcmp services

The White Rock Royal Canadian Mounted Police Detachment consists of 23 regular members.

Staff Sergeant Staff Sergeant Lesli Roseberry is the Detachment Commander and has occupied this role since March of 2009. The White Rock Detachment is divided into four watches, each with a Corporal in charge. Additionally, there is a two member plainclothes investigative team and a two member Community Response Team. The Detachment is a fully equipped police detachment with front counter staff during business hours and with facilities to house prisoners (cells).

Complaint taking and dispatching services are provided off site by the City of Surrey RCMP Operational Communications Centre.

The Detachment's Community Policing section is responsible for providing the citizens of White Rock several crime prevention programs. The Crime Prevention Coordinator is responsible for all of the Community Policing programs such as the mature driver training; graffiti clean up, and lock out auto crime. The Detachment also has a very active group of approximately 30 community policing volunteers that help administer and promote these programs.

The Community Response Team is also responsible for school liaison duties, including presenting the DARE program. This is a very popular program that provides drug and violence resistance training for grade five children.

The Victims Assistance Coordinator is responsible for providing victims and witnesses of crime support during their dealings with the criminal justice system. Staff provides valuable guidance and proper referrals to these people during a very stressful time in their lives.

The White Rock RCMP is committed to being transparent and accessible while identifying the needs and expectations of the community. The citizens of White Rock play an integral role in identifying issues of concern.

DEPARTMENTAL HIGHLIGHTS IN 2013

White Rock RCMP Beach Enforcement Initiative Officers provided a highly visible policing presence along the waterfront and the Marine Drive corridor during the summer months. This initiative is considered an overwhelming success in terms of the prevention and deterrence of crime and will continue in 2014.

Traffic Enforcement and Impaired Driving

With enhanced initiatives and targeted enforcement in this area, the detachment apprehended a significant number of impaired drivers and issued numerous driving suspensions. With the new Immediate Roadside Suspension laws, drivers whose ability to operate a motor vehicle were impaired by alcohol were swiftly taken off our roadways. White Rock officers issued over 1800 traffic violation tickets and written warnings in 2013, a high number of police-driver contacts for a city of this populations.

Property Crime – Break and Enter

Through employing crime reduction strategies, the White Rock Detachment had great success with increased detention and apprehension in all areas. There was a significant decrease in commercial break ins in 2013. Although Criminal Code Property Offences remain a concern throughout the region it is anticipated that the continuation of crime reduction strategies will prove beneficial over time.

For more information, including annual policing reports, visit the White Rock RCMP website at www.whiterock.bc.rcmp-grc.gc.ca and join twitter @WhiteRockRCMP

engaging our community

The City of White Rock's outreach includes a variety of online and offline tools. As new technology emerges, the City is committed to finding ways to connect and engage with citizens in conversations that matter and are meaningful. Communication tools the City uses on a regular basis include:

City Website - www.whiterockcity.com
Your guide to City services, news, programs, Council meetings, agendas, reports, online mapping systems, events and more.

City Facebook Page - www.facebook.com/whiterockcity

City Twitter Feed - www.twitter.com/whiterockcity

City News E-Newsletter - www.whiterockcity.com/newsletter
The City News e-newsletter is distributed after every council meeting. An electronic version is also posted on the City's website. Submit your e-mail address and we'll send it directly to your inbox.

Regular Council Meetings
The City of White Rock Council meetings are held twice a month on Monday nights at 7:00 p.m. in Council Chambers, except for August, when no meetings are scheduled. Attending Council meetings is an excellent way to learn more about what's happening in your community. Council meetings are televised on Tuesday of Council meeting weeks at 9:00 p.m. on Shaw Cable 4.

Committees
The City of White Rock Council has Committees, Task Forces and other advisory bodies to ensure opportunities for input from specified groups or members of the general public.

Community Forums
White Rock City Council holds community forums to gain public input on specific topics. In 2013 these forums discussed rail safety and feedback on relocation and public art on exterior walls.

Community Newspapers
The City also places a City News ad each Thursday in the local paper.

Community Events
If the City isn't hosting them, you can bet you will find Mayor and Council attending and supporting community and business events.

Partnerships
The City also partners with a variety of community partners, such as Tourism White Rock, the White Rock Business Improvement Association, the South Surrey White Rock Chamber of Commerce, and the White Rock Museum and Archives.

Email and Phone
General Inquiries: e-mail webmaster@whiterockcity.ca or phone 604.541.2100
Questions for Mayor and Council: e-mail Council at whiterockcouncil@whiterockcity.ca or phone 604.541.2124

city facilities

City Hall

15322 Buena Vista Avenue
White Rock, BC V4B 1Y6
Contact: 604.541.2100
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

Centennial Park Leisure Centre

14600 North Bluff Road
White Rock, BC V4B 3C9
Contact: 604.541.2161
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

Kent Street Activity Centre

1475 Kent Street
White Rock, BC V4B 5A2
Contact: 604.541.2231
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.
Saturday 9:00 a.m. – 1:00 p.m.

Municipal Operations Centre

877 Keil Street
White Rock, BC V4B 4V6
Contact: 604.541.2181
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

RCMP

15299 Pacific Avenue
White Rock, BC V4B 1R1
Contact: 778.593.3600
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

White Rock Community Centre

15154 Russell Avenue
White Rock, BC V4B 0A6
Contact: 604.541.2199
Customer Service Hours:
Monday to Thursday 8:30 a.m.- 6:00 p.m.
Friday 8:30 a.m.- 4:30 p.m.
Saturday 9:00 a.m.- 1:00 p.m.

White Rock Fire Hall

15315 Pacific Avenue
White Rock, BC V4B 1R1
Contact: 604.541.2121
Customer Service Hours:
Monday to Friday 8:30 a.m.- 4:30 p.m.

White Rock Library

15342 Buena Vista Avenue
White Rock, BC V4B 1Y6
Contact: 604.541.2201
Customer Service Hours:
Monday to Wednesday 10:00 a.m.- 9:00 p.m.
Thursday to Saturday 10:00 a.m.- 5:00 p.m.
Sunday 1:00- 5:00 p.m. (Thanksgiving- Easter only)

White Rock Museum and Archives

14970 Marine Drive
White Rock, BC V4B 1C4
Contact: 604.541.2222
Customer Service Hours:
Monday to Friday 10:30 a.m.- 4:30 p.m.
(Gallery / Gift Shop)
Saturday and Sunday 11:00 a.m. – 5:00 p.m.
(Gallery / Gift Shop)
Monday to Friday 10:00 a.m. – 5:00 p.m.
(Office)

financial section

director of financial services message

It is my pleasure to present The Corporation of the City of White Rock's Financial Statements for the fiscal year ended December 31, 2013 pursuant to Section 167 of the Community Charter. The statements have been prepared in accordance with the Canadian Public Sector Accounting Standards established by the Canadian Institute of Chartered Accountants.

The preparation and presentation of the Financial Statements and related information are the responsibility of management of The Corporation of the City of White Rock. This involves the use of management's best estimates and careful judgement. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

KPMG LLP, the City's independent auditor, has audited the financial statements contained herein and their report accompanies the statements.

Operating activities during the year contributed a surplus of $5,159,385. The total accumulated surplus was $119,030,785 as of December 31, 2013. This figure is comprised of reserves, the City's investment in tangible capital assets and other surplus funds.

Net financial assets increased by $4,682,697 to $38,872,537 as of December 31, 2013. This is a positive indicator of the City's financial position compared to December 31, 2012.

Debt, net of sinking funds, outstanding as of December 31, 2013 was $139,152, compared to $257,289 on December 31, 2012. It is comprised of long-term debenture debt. The long-term debt is attributed to a local area improvement, of which all annual payments are being recovered from the residents of the local area served by a new sanitary sewer service.

In summary, the City ended the year 2013 in a sound financial position.

Sandra Kurylo, B. Comm., C.M.A.
Director, Financial Services

Financial Statements of

THE CORPORATION OF

THE CITY OF WHITE ROCK

Year Ended December 31, 2013

KPMG LLP
Chartered Accountants
Metrotower II
4720 Kingsway, Suite 2400
Burnaby, BC V5H 4N2

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying financial statements of The Corporation of the City of White Rock, which comprise the statement of financial position as at December 31, 2013, the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the City of White Rock as at December 31, 2013 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Accountants

May 12, 2014
Burnaby, Canada

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Financial Position

December 31, 2013, with comparative information for 2012

	2013	2012
Financial Assets		
Cash and cash equivalents (note 2)	$ 57,567,913	$ 46,826,985
Temporary investments (note 2)	-	3,984,564
Accounts receivable (note 3)	1,425,309	1,941,476
Loans receivable (note 4)	57,500	71,000
	59,050,722	52,824,025
Liabilities		
Accounts payable and accrued liabilities (note 5)	4,996,822	4,596,122
Refundable performance deposits (note 2)	5,106,718	4,519,414
Capital lease obligation (note 7)	101,942	120,118
Debt (note 8)	139,152	257,289
Deferred revenue (note 9)	9,833,551	9,141,242
	20,178,185	18,634,185
Net Financial Assets	38,872,537	34,189,840
Non-Financial Assets		
Tangible capital assets (note 10)	79,617,216	79,175,420
Prepaid expenses	470,335	433,031
Inventories of supplies	70,697	73,109
	80,158,248	79,681,560
Accumulated surplus (note 11)	$ 119,030,785	$ 113,871,400

Commitments and contingencies (note 14)

See accompanying notes to financial statements.

SANDRA KURYLO, B. Comm., CPA, CMA
Director of Financial Services

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Operations

Year ended December 31, 2013, with comparative information for 2012

	2013 Budget	2013	2012
Revenue:			
Property taxes:			
General purposes	$ 19,154,370	$ 19,149,600	$ 18,162,710
Regional library and fire protection levies	1,198,511	1,198,212	1,155,293
Business improvement levy	300,000	299,299	299,347
	20,652,881	20,647,111	19,617,350
Receipts in lieu of taxes	19,100	19,054	18,711
Development cost charges (note 9(a))	1,357,850	85,670	23,847
Sanitary sewer fees and parcel tax	3,259,906	3,299,678	3,200,195
Drainage user fees	1,793,700	1,795,043	1,709,991
Sales of services and other revenue (note 17)	7,508,654	8,526,266	7,633,663
Government grants	454,634	426,264	625,968
Developers' contributions of tangible capital assets (note 10(b))	-	214,440	207,016
	35,046,725	35,013,526	33,036,741
Expenses:			
General government	5,814,622	4,624,610	4,585,189
Protection services	9,590,502	9,248,385	9,569,183
Transportation, engineering and operations	5,178,705	5,160,255	4,721,935
Parks, leisure and cultural services	7,098,053	6,614,434	6,383,455
Solid waste services	1,618,160	1,476,935	1,640,984
Sanitary sewer system	2,407,897	2,046,162	2,089,912
Drainage system	919,320	683,360	712,690
	32,627,259	29,854,141	29,703,348
Annual surplus	2,419,466	5,159,385	3,333,393
Accumulated surplus, beginning of year	113,871,400	113,871,400	110,538,007
Accumulated surplus, end of year	$ 116,290,866	$ 119,030,785	$ 113,871,400

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Changes in net Financial Assets

Year ended December 31, 2013, with comparative information for 2012

	2013 Budget	2013	2012
Annual surplus	$ 2,419,466	$ 5,159,385	$ 3,333,393
Acquisition of tangible capital assets	(14,780,000)	(4,316,409)	(2,542,401)
Contribution of tangible capital assets	-	(214,440)	(207,016)
Amortization of tangible capital assets	3,909,400	3,745,379	3,543,566
Loss on disposal of tangible capital assets	-	173,589	196,921
Proceeds on disposal of tangible capital assets	-	170,085	17,338
	(8,451,134)	4,717,589	4,341,801
Acquisition of prepaid expenses	-	(470,335)	(433,031)
Acquisition of inventories of supplies	-	(70,697)	(73,109)
Use of prepaid expenses	-	433,031	431,695
Consumption of inventories of supplies	-	73,109	80,655
Change in net financial assets	(8,451,134)	4,682,697	4,348,011
Net financial assets, beginning of year	34,189,840	34,189,840	29,841,829
Net financial assets, end of year	$ 25,738,706	$ 38,872,537	$ 34,189,840

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Cash Flows

Year ended December 31, 2013, with comparative information for 2012

	2013	2012
Cash provided by (used in):		
Operations:		
Annual surplus	$ 5,159,385	$ 3,333,393
Items not involving cash:		
Amortization	3,745,379	3,543,566
Loss on disposal of tangible capital assets	173,589	196,921
Developers' contributions of tangible capital assets	(214,440)	(207,016)
Change in non-cash operating working capital:		
Decrease in accounts receivable	516,167	974,055
Increase in prepaid expenses	(37,304)	(1,336)
Decrease in inventories of supplies	2,412	7,546
Decrease (increase) in loans receivable	13,500	(25,000)
Increase (decrease) in accounts payable and accrued liabilities	400,700	(800,185)
Increase in refundable performance deposits	587,304	56,461
Increase in deferred revenue	692,309	578,998
Net change in cash from operating activities	11,039,001	7,657,403
Capital activities:		
Cash used to acquire tangible capital assets	(4,316,409)	(2,485,016)
Proceeds on disposal of tangible capital assets	170,085	17,338
Net change in cash from capital activities	(4,146,324)	(2,467,678)
Financing activities:		
New debt issued	-	107,600
Principal payments on debt	(118,137)	(10,035)
Principal payments on capital leases	(18,176)	(17,743)
Net change in cash from financing activities	(136,313)	79,822
Investing activities:		
Change in temporary investments	3,984,564	(3,984,564)
Net change in cash and cash equivalents	10,740,928	1,284,983
Cash and cash equivalents, beginning of year	46,826,985	45,542,002
Cash and cash equivalents, end of year	$ 57,567,913	$ 46,826,985
Non-cash transactions:		
Acquisition of assets under capital lease	$ -	$ 57,385

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements

Year ended December 31, 2013

The Corporation of the City of White Rock (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

1. Significant accounting policies:

The City follows Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants, including the following significant policies:

(a) Basis of presentation:

The financial statements present the resources and operations including all accounts and funds of the City. All inter-fund transactions, assets and liabilities have been eliminated.

(b) Budget:

The budget figures reported in the statement of operations represent the 2013 component of the *Financial Plan (2013-2017) Bylaw 2012, No. 2007, Amendment Bylaw, 2013, No. 2020* adopted by the City Council on April 29, 2013.

(c) Cash and cash equivalents:

Cash and cash equivalents include short-term highly liquid investments with maturity dates within three months of acquisition that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

(d) Temporary investments:

Temporary investments are recorded at cost which approximates market value and are comprised of term deposits.

(e) Revenue:

Revenue is recorded on the accrual basis and is recognized when it is earned and measurable. Revenue relating to future periods, including prepaid property taxes, government grants and certain facility upgrade contributions, are reported as deferred revenue and recognized as revenue when earned.

(f) Development cost charges ("DCCs"):

DCCs collected under the City's Development Cost Charge Bylaw, plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related tangible capital assets are acquired.

(g) Expenses:

Expenses are recorded on the accrual basis and are recognized as they are incurred. This is upon the receipt of goods or services and/or the creation of a legal obligation. Interest expense on debt and capital lease obligations is accrued to December 31, 2013.

1. Significant accounting policies (continued):

(h) Government Transfers:

Restricted transfers from governments are deferred and recognized as revenue as the related expenditures are incurred or the stipulations in the related agreements are met. Unrestricted transfers are recognized as revenue when received or if the amount to be received can be reasonably estimated and collection is reasonably assured.

(i) Debt:

Debt is recorded net of repayments and actuarial adjustments.

(j) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - Years
Land improvements	10 to 50
Buildings and facilities	5 to 50
Machinery and equipment	2 to 25
Roads and sidewalks	10 to 50
Sanitary sewers	30 to 80
Storm sewers	30 to 80

Leasehold improvements are amortized using the lesser of the remaining term of the lease, including all renewal terms, or the life of the asset.

Annual amortization is charged commencing when the asset is available for use. Assets under construction are not amortized until the asset is put into productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue.

(iii) Arts and heritage assets:

Arts and heritage assets are not recorded as assets in these financial statements as stipulated by PSAB standards.

1. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(iv) Interest capitalization:

The City capitalizes the directly attributable interest costs whenever external debt is issued to finance the construction of tangible capital assets.

(v) Leased tangible capital assets:

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property, are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(vi) Inventories of supplies:

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

(k) Employee future benefits:

(i) The City and its employees make contributions to the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. The City's contributions are expensed as incurred.

(ii) Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

(l) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the value of developer contributed assets, useful lives of tangible capital assets for amortization, valuation of receivables, accrued sick and other post-employment benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

(m) Segment Disclosures:

A segment is defined as a distinguishable activity or group of activities of government for which it is appropriate to separately report financial information. The City has provided definitions of segments used by the City as well presented financial information in segmented format (note 19).

2. Cash and cash equivalents, and temporary investments:

	2013	2012
Cash balances	$ 27,724,210	$ 20,495,140
Cash equivalents:		
Money market securities and term deposits maturing within 90 days of inception	25,926,258	22,456,983
MFA Money Market Fund	3,917,445	3,874,862
	57,567,913	46,826,985
Temporary investments consist of term deposits maturing within 101 days of inception	-	3,984,564
	$ 57,567,913	$ 50,811,549

Cash equivalents and temporary investments, including the MFA Money Market Fund, have annual yields that range from 1.1% to 1.9% (2012 - 1.0% to 1.8%).

(a) Included in financial assets are cash and cash equivalents of $3,161,531 (2012 - $2,772,736) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 9(a)).

(b) Included in cash and cash equivalents is an amount of $5,106,718 (2012 - $4,519,414) which consists of refundable performance deposits.

3. Accounts receivable:

	2013	2012
Property taxes	$ 918,047	$ 922,921
Government grants	13,580	26,570
Amount secured by letters of credit	200,000	200,000
Other contributions toward tangible capital asset improvements	30,188	444,893
Other	263,494	347,092
	$ 1,425,309	$ 1,941,476

4. Loans receivable:

The City has a loan receivable in the amount of $26,000 (2012 - $36,000) from The White Rock Lawn Bowling Club (the "Club") to assist in financing the purchase and installation of the Club's artificial green. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The remaining principal will be paid in 3 annual instalments. The interest is paid semi-annually.

The City has a loan receivable in the amount of $31,500 (2012 - $35,000) from The Peace Arch Curling Club to assist in financing the purchase and installation of kitchen equipment. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The remaining principal will be paid in 9 equal annual instalments. The interest is paid semi-annually.

5. Accounts payable and accrued liabilities:

	2013	2012
Trade accounts payable and other	$ 1,896,895	$ 2,738,077
Due to governments and agencies	1,283,589	220,529
Post employment benefits (note 6)	1,283,812	1,211,300
Other payroll liabilities	532,526	426,216
	$ 4,996,822	$ 4,596,122

6. Post-employment benefits:

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post employment gratuity benefits and certain vacation benefits.

	2013	2012
Accrued benefit liability:		
Balance, beginning of year	$ 1,211,300	$ 914,244
Immediate recognition of Workers' Compensation benefits liability	(50,800)	215,300
Current service cost	94,200	91,500
Interest cost	39,800	37,000
Benefits paid	(23,788)	(59,344)
Amortization of actuarial loss	13,100	12,600
Balance, end of year	$ 1,283,812	$ 1,211,300

6. Post-employment benefits (continued):

	2013	2012
Accrued benefit liability, end of year	$ 1,283,812	$ 1,211,300
Unamortized net actuarial loss	688	120,920
Accrued benefit obligation, end of year	$ 1,284,500	$ 1,332,220

Actuarial gains and losses for accumulating benefits are amortized over the expected average remaining service period of the related employee group, commencing the year after the gain or loss arises. Post-employment liabilities are included in accounts payable and accrued liabilities.

The significant actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2013	2012
Discount rates	4.00%	3.50%
Expected future inflation rates	2.00%	2.00%
Expected wage and salary increases	2.50%	2.50%

7. Capital lease obligation:

The City has financed certain equipment by entering into capital leasing arrangements. There are three capital leases repayable in monthly blended installments of $1,948, including principal and interest. Minimum lease payments due under the capital lease are:

Year ending December 31:	
2014	$ 23,378
2015	23,378
2016	23,378
2017	23,378
2018	16,227
Thereafter	4,539
Minimum capital lease payments	114,278
Less amounts representing interest	12,336
	$ 101,942

8. Debt:

The following debt is outstanding as of December 31, 2013:

	2013	2012
Debentures, net of repayments and actuarial adjustments	$ 139,152	$ 149,689
Short-term financing	-	107,600
	$ 139,152	$ 257,289

(a) Debentures:

The City issues debt instruments through the Municipal Finance Authority ("MFA") to finance certain capital acquisitions. Repayments and actuarial adjustments are netted against related long-term debts. Details are as follows:

Bylaw Number	Purpose	Maturity date	Interest rate	Authorized amount	Repayments and actuarial adjustment	2013	2012
1667	Sanitary Sewers	2023	5.95%	$ 224,580	$ 85,428	$ 139,152	$ 149,689

Total interest on the debenture debt for the year was $13,363 (2012 - $13,363).

The above sanitary sewer fund debt was borrowed under a Local Improvement Construction Bylaw to finance an expansion of sanitary sewer services. Annual principal and interest payments on this debt are being fully recovered from the local area residents.

Principal payments on the outstanding debenture debt over the next five years and thereafter are as follows:

2014	$ 11,063
2015	11,616
2016	12,197
2017	12,807
2018	13,447
Thereafter	78,022
	$ 139,152

(b) Short-term financing:

In 2012 the City borrowed $107,600 pursuant to section 178 of the community charter to assist in financing the purchase of a solid waste services haul all truck. This debt was issued through the MFA and was repaid in April 2013.

9. Deferred revenue:

	2013	2012
Property taxes	$ 3,923,479	$ 3,772,839
Contributions for future capital works	897,892	770,121
Development cost charges (a)	3,161,531	2,772,736
Deferred revenue - facility upgrades	728,946	762,752
Other	1,121,703	1,062,794
	$ 9,833,551	$ 9,141,242

(a) Development cost charges:

	Highways	Drainage	Parkland	Total
Balance, beginning of year	$ 425,915	$ 548,704	$ 1,798,117	$ 2,772,736
Add:				
Amounts received	68,085	51,768	313,193	433,046
Investment income	6,119	7,910	27,390	41,419
Deduct:				
Acquisition of tangible capital assets	74,000	11,670	-	85,670
Balance, end of year	$ 426,119	$ 596,712	$ 2,138,700	$ 3,161,531

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2013

10. Tangible capital assets:

	2013												
	Land	Land Improvements	Buildings & Facilities	Machinery & Equipment	Roads & Sidewalks	Under Construction General	Total General	Sanitary Sewers	Under Construction Sanitary	Total Sanitary	Storm Sewers	Under Construction Storm	Total Storm	Grand Total
Cost														
Balance, beginning of year	$ 9,594,825	$ 6,289,737	$ 28,658,274	$ 9,371,968	$ 36,390,076	$ 444,181	$ 90,749,061	$ 17,060,383	$ 231,217	$ 17,291,600	$ 17,746,690	$ 530,227	$ 18,276,917	$ 126,317,578
Additions	-	656,092	95,100	405,285	1,205,532	475,554	2,837,563	692,613	(55,364)	637,249	1,055,226	811	1,056,037	4,530,849
Transfers		24,084	98,046	123,088	64,189	(309,407)	-	171,095	(171,095)	-	456,677	(456,677)	-	-
Disposals	(185)	(134,013)	(43,868)	(289,106)	(262,210)	-	(729,382)	(139,456)	-	(139,456)	(141,883)	-	(141,883)	(1,010,721)
Balance, end of year	**9,594,640**	**6,835,900**	**28,807,552**	**9,611,235**	**37,397,587**	**610,328**	**92,857,242**	**17,784,635**	**4,758**	**17,789,393**	**19,116,710**	**74,361**	**19,191,071**	**129,837,706**
Accumulated Amortization														
Balance, beginning of year	-	3,978,663	8,540,547	5,757,384	15,769,494	-	34,046,088	5,419,941	-	5,419,941	7,676,129	-	7,676,129	47,142,158
Disposals	-	(87,204)	(43,868)	(282,772)	(97,367)	-	(511,211)	(64,602)	-	(64,602)	(91,234)	-	(91,234)	(667,047)
Amortization expense	-	506,756	1,075,579	670,579	914,999	-	3,167,913	281,159	-	281,159	296,307	-	296,307	3,745,379
Balance, end of year	**-**	**4,398,215**	**9,572,258**	**6,145,191**	**16,587,126**	**-**	**36,702,790**	**5,636,498**	**-**	**5,636,498**	**7,881,202**	**-**	**7,881,202**	**50,220,490**
Net Book Value, end of year	**$ 9,594,640**	**$ 2,437,685**	**$19,235,294**	**$ 3,466,044**	**$ 20,810,461**	**$ 610,328**	**$ 56,154,452**	**$12,148,137**	**$ 4,758**	**$12,152,895**	**$11,235,508**	**$ 74,361**	**$ 11,309,869**	**$ 79,617,216**
Net Book Value, beginning of year	**$ 9,594,825**	**$ 2,311,074**	**$20,117,727**	**$ 3,614,584**	**$ 20,620,582**	**$ 444,181**	**$ 56,702,973**	**$11,640,442**	**$ 231,217**	**$11,871,659**	**$10,070,561**	**$ 530,227**	**$ 10,600,788**	**$ 79,175,420**

10. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was comprised of:

	2013	2012
Roads and sidewalks	$ 113,695	$ 41,000
Sanitary sewers	-	46,500
Storm sewers	100,745	119,516
Developers' contributions of tangible capital assets	$ 214,440	$ 207,016

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(d) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including totem poles, sculptures and paintings located at City sites and public display areas. These assets are not recorded as tangible capital assets.

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year.

11. Accumulated surplus:

	Statutory Reserves	Non-Statutory Reserves	Other Surplus Funds	Investment in Tangible Capital Assets	Total
General Fund	$ 10,774,596	$ 12,093,541	$ 3,879,711	$ 55,323,564	$ 82,071,412
Sanitary Sewer Fund	123,921	7,710,253	1,107,116	12,013,743	20,955,033
Drainage Fund	-	4,481,853	212,618	11,309,869	16,004,340
Total for 2013	$ 10,898,517	$ 24,285,647	$ 5,199,445	$ 78,647,176	$ 119,030,785
Total for 2012	$ 9,776,357	$ 21,561,938	$ 4,497,844	$ 78,035,261	$ 113,871,400

12. Investment in tangible capital assets:

	2013	2012
Tangible capital assets	$ 79,617,216	$ 79,175,420
Less:		
Capital lease obligation	(101,942)	(120,118)
Debt	(139,152)	(257,289)
Deferred revenue - facility upgrades	(728,946)	(762,752)
Investment in tangible capital assets	$ 78,647,176	$ 78,035,261

13. Reserves:

(a) Statutory Reserves:

	2013	2012
General fund:		
Land sale reserve	$ 3,289,809	$ 3,138,161
Equipment replacement reserve	4,161,997	3,706,690
Capital works machinery & equipment reserve	3,283,052	2,756,968
Off-street parking facilities reserve	7,385	7,284
Local improvement reserve	32,353	32,353
Sanitary Sewer Fund:		
Terry Road local improvement reserve	123,921	134,901
	$ 10,898,517	$ 9,776,357

13. Reserves (continued):

(b) Non-Statutory Reserves:

	2013	2012
General fund:		
Capital project reserve	$ 4,810,243	$ 3,916,296
Computer replacement reserve	128,801	142,392
Debt retirement reserve	-	107,600
Economic development reserve	83,090	102,990
Pier preservation reserve	74,069	177,811
Police equipment reserve	208,452	208,452
Roadworks reserve	2,136,118	2,095,663
Density bonus policy reserve	411,756	297,430
Public art contribution reserve	406,218	410,000
Buena Vista rental house reserve	54,200	44,300
Grant reserve	-	76,788
Other operating reserve	1,989,394	1,553,375
Incomplete capital projects	1,791,200	1,300,100
Sanitary Sewer Fund:		
Capital project reserve	5,749,101	4,731,727
Pump station reserve	1,257,152	1,248,993
Incomplete capital projects	704,000	923,100
Drainage Fund		
Capital project reserve	3,647,053	3,437,021
Operating reserve	25,000	25,000
Incomplete capital projects	809,800	762,900
	$ 24,285,647	$ 21,561,938

14. Commitments and contingencies:

(a) Borrowing liability:

The City has a contingent liability with respect to debentures of the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

14. Commitments and contingencies (continued):

(b) Third party claims:

A claim in the amount of $500,000 was issued against the City and other parties relating to water ingress into a single family dwelling. The outcome of this claim is undeterminable and no accrual for potential liability has been recorded.

There are various other lawsuits and claims pending by and against the City. The outcome of these claims is undeterminable and it is the opinion of management that final determination of these claims will not materially affect the financial statements of the City.

(c) Contracts:

The City has a contract with the federal government whereby the federal government provides Royal Canadian Mounted Police (RCMP) policing services. RCMP members and the federal government are currently in legal proceedings regarding pay raises for 2009 and 2010 that were retracted for RCMP members. As the final outcome of the legal action and the potential financial impact to the City is not determinable, the City has not recorded a provision for this matter in the financial statements as at December 31, 2013. The City has allocated $150,000 in the current year (2012 - $150,000) to a reserve for this matter.

(d) Lease commitments:

The City entered into a five-year agreement, initially ending July 31, 2008, to lease certain parcels of real property from The Burlington Northern and Santa Fe Railway Company. Under the terms of this agreement, the City is committed to annual rent payments as well as the costs of all taxes, utilities, insurance, repairs and maintenance of the leased premises. This is accounted for as an operating lease. This agreement provides for renewal options consisting of three additional five-year terms.

In January 2013, the City exercised its second option to renew this lease for the five-year term ending July 31, 2018. During this period the City is committed to annual base rent payments of $400,000.

The City has entered into various leases for office and other operating equipment. Total annual commitments for the next five years, net of applicable taxes are approximately as follows:

Year ending December 31:	
2014	$ 37,712
2015	36,120
2016	32,217
2017	19,267
2018	16,284
	$ 141,600

14. Commitments and contingencies (continued):

(e) Agreements and contractual obligations:

In addition to the leases described above, the City has entered into various agreements and contracts for services and construction with periods ranging from one to five years. These commitments are in the normal course of operations.

(f) Debt agreement with the MFA:

The City issues debt instruments through the MFA. As a condition of these borrowings, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at anytime the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and several liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA. Details of the contingent demand notes at December 31, 2013 are as follows:

	2013	2012
Sanitary sewer	$ 7,364	$ 7,364

These contingent demand loans are not recorded in the City's financial statements as they are not likely to be paid.

(g) E-Comm Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"):

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"). The City receives services for the regional 9-1-1 call centre for Greater Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 28 Class A and 23 Class B shares issued and outstanding as at December 31, 2013). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. Class B shareholders are only obligated to share in funding of the ongoing operating costs. The City has recorded its proportionate obligations.

(h) Municipal Insurance Association of British Columbia (the "Association"):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with the other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

15. Pension Plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed pension plan. The board of trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 120 contributors from The City.

The most recent actuarial valuation as at December 31, 2012 indicated a $1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City paid $843,400 (2012 - $766,200) for employer contributions to the Plan in fiscal 2013.

16. Collections for other governments:

The City collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements as they are not revenue of the City. Such taxes collected and remitted to other government bodies during the year are as follows:

	2013	2012
Province of British Columbia - school tax	$ 10,619,010	$ 10,281,211
South Coast BC Transportation Authority – TransLink tax	2,010,374	1,940,547
Other regional bodies	688,751	646,857
	$ 13,318,135	$ 12,868,615

17. Sales of services and other revenue:

	2013	2012
Parking	$ 2,967,481	$ 2,900,584
Parks, leisure and cultural services	1,416,987	1,225,831
Licences and permits	1,394,075	1,461,239
Interest and penalties	868,248	704,063
Contributions toward tangible capital asset improvements	181,471	200,162
Other	1,698,004	1,141,784
	$ 8,526,266	$ 7,633,663

18. Comparative information:

Certain of the comparative information have been reclassified to conform with the financial statement presentation adopted in the current year.

19. Segmented information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, visitors and many others. In compliance with PS2700, *Segment Disclosures*, certain financial information is required to be reported for major activities involving these services. Each of these major activities is comprised of various City departments and/or divisions as noted below.

General Government – Mayor & Council, City Manager, City Clerk, Financial Services, Human Resources, Development Services and Information Services. These departments are responsible for many legislative, operational and administrative support services including but not limited to City Council bylaw and procedural matters, levying and collecting property taxes, hiring City staff, supporting the City's information technology infrastructure, preparing land use plans and approving new development in the City.

Protection Services – Police, Fire, Permits & Licenses and Bylaw Enforcement (non-parking related). These departments are responsible for ensuring public safety and security, preventing crimes as well as enforcing various laws.

Transportation, Engineering and Operations – Public Works, Engineering and Parking. These areas are responsible for providing and maintaining the systems that enable the community to use transportation facilities such as roads, sidewalks and parking lots. This category also includes management and administrative services to the City's Operations Department.

Parks, Leisure and Cultural Services – Leisure Services and Parks. These areas are responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services such as the public library.

Solid Waste Services – These services involve the City's garbage collection, green waste collection and recycling programs.

Sanitary Sewer System – These services involve the provision and maintenance of all systems related to the distribution and disposal of sanitary sewage.

Drainage System – These services include the provision and maintenance of all systems involving the distribution of stormwater run-off in the City.

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2013

19. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations Services	Parks, Leisure and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Adjustments	2013	2012
Revenue:										
Property taxes:										
General purposes	$ 19,149,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,149,600	$ 18,162,710
Regional library and fire protection levies	-	365,428	-	832,784	-	-	-	-	1,198,212	1,155,293
Business improvement levy	299,299	-	-	-	-	-	-	-	299,299	299,347
	19,448,899	365,428	-	832,784	-	-	-	-	20,647,111	19,617,350
Receipts in lieu of taxes	19,054	-	-	-	-	-	-	-	19,054	18,711
Development cost charges	74,000	-	-	-	-	-	11,670	-	85,670	23,847
Sanitary sewer fees and parcel tax	-	-	-	-	-	3,299,678	-	-	3,299,678	3,200,195
Drainage user fees	-	-	-	-	-	-	1,795,043	-	1,795,043	1,709,991
Sales of services and other revenue										
Parking	-	-	2,967,481	-	-	-	-	-	2,967,481	2,900,584
Parks, leisure and cultural services	-	-	-	1,416,987	-	-	-	-	1,416,987	1,225,831
Licences and permits	854,695	539,380	-	-	-	-	-	-	1,394,075	1,461,239
Interest and penalties	856,121	-	-	-	-	12,127	-	-	868,248	704,063
Contributions toward tangible capital asset improvements	-	-	60,908	82,110	-	16,301	22,152	-	181,471	200,162
Other	1,488,314	132,144	238,837	43,806	63,258	133,448	167,060	(568,863)	1,698,004	1,141,784
Government grants	272,620	35,640	-	118,004	-	-	-	-	426,264	625,968
Developers' contributions of tangible capital assets	-	-	113,695	-	-	-	100,745	-	214,440	207,016
	23,013,703	1,072,592	3,380,921	2,493,691	63,258	3,461,554	2,096,670	(568,863)	35,013,526	33,036,741
Expenses:										
Salaries, wages & benefits	2,843,176	4,237,827	2,252,492	2,058,905	494,941	288,452	261,458	(345,892)	12,091,359	11,824,794
Contracted services	758,037	4,570,505	1,188,680	2,547,839	835,263	1,608,845	231,879	(127,436)	11,613,612	11,859,901
Supplies and other	844,111	221,792	532,806	474,344	90,121	182,510	134,413	(95,535)	2,384,562	2,455,698
Amortization	173,420	218,261	1,186,277	1,533,346	56,610	281,158	296,307	-	3,745,379	3,543,566
Interest on debt	5,866	-	-	-	-	13,363	-	-	19,229	19,389
	4,624,610	9,248,385	5,160,255	6,614,434	1,476,935	2,374,328	924,057	(568,863)	29,854,141	29,703,348
Annual surplus (deficit)	$ 18,389,093	$ (8,175,793)	$ (1,779,334)	$ (4,120,743)	$ (1,413,677)	$ 1,087,226	$ 1,172,613	$ -	$ 5,159,385	$ 3,333,393

statistical section

economic snapshot- 2013

CONSTRUCTION VALUE

Year	Total Dollar Value New Construction
2010	$40,466,278
2011	$75,354,360
2012	$75,113,198
2013	$65,140,634

BUSINESS LICENCES

Year	Licences Issued
2010	2,127
2011	2,124
2012	2,532
2013	2,223

BUILDING PERMITS

Year	Building Permits Issued
2010	186
2011	211
2012	242
2013	214

ANNUAL POPULATION ESTIMATES

Year	White Rock	B.C.
2007	18,998	4,309,632
2008	18,901	4,384,047
2009	19,126	4,459,947
2010	19,272	4,529,647
2011	19,313	4,573,321

POPULATION AND DWELLINGS

	White Rock	B.C.
Population in 2011	19,339	4,400,057
Population in 2006	18,755	4,113,487
2006 to 2011 population change	3.1 %	7.0 %
Land area (square km)	5.13	922,509.29
Total private dwellings	10,498	1,945,365
Owned dwellings	6,310	1,145,045
Rented dwellings	3,205	493,995
Population density per square km	3,773.5	4.8
Total number of census families	5,140	1,238,155
Married-couple families	3,680	887,990
Common-law couple families	670	160,360
Lone-parent families	790	189,805
Mother tongue: English	15,095	3,062,435
Mother tongue: French	350	57,275

AGE DISTRIBUTION

	Male	Female
All Ages	8,730	10,605
0 – 14	905	890
15 – 24	765	755
25 – 44	1,790	1,930
45 – 64	3,015	3,600
65+	2,260	3,420

Source: Statistics Canada, 2011 Census Profile

2013 permissive tax exemptions

ESTIMATED PROPERTY TAXES

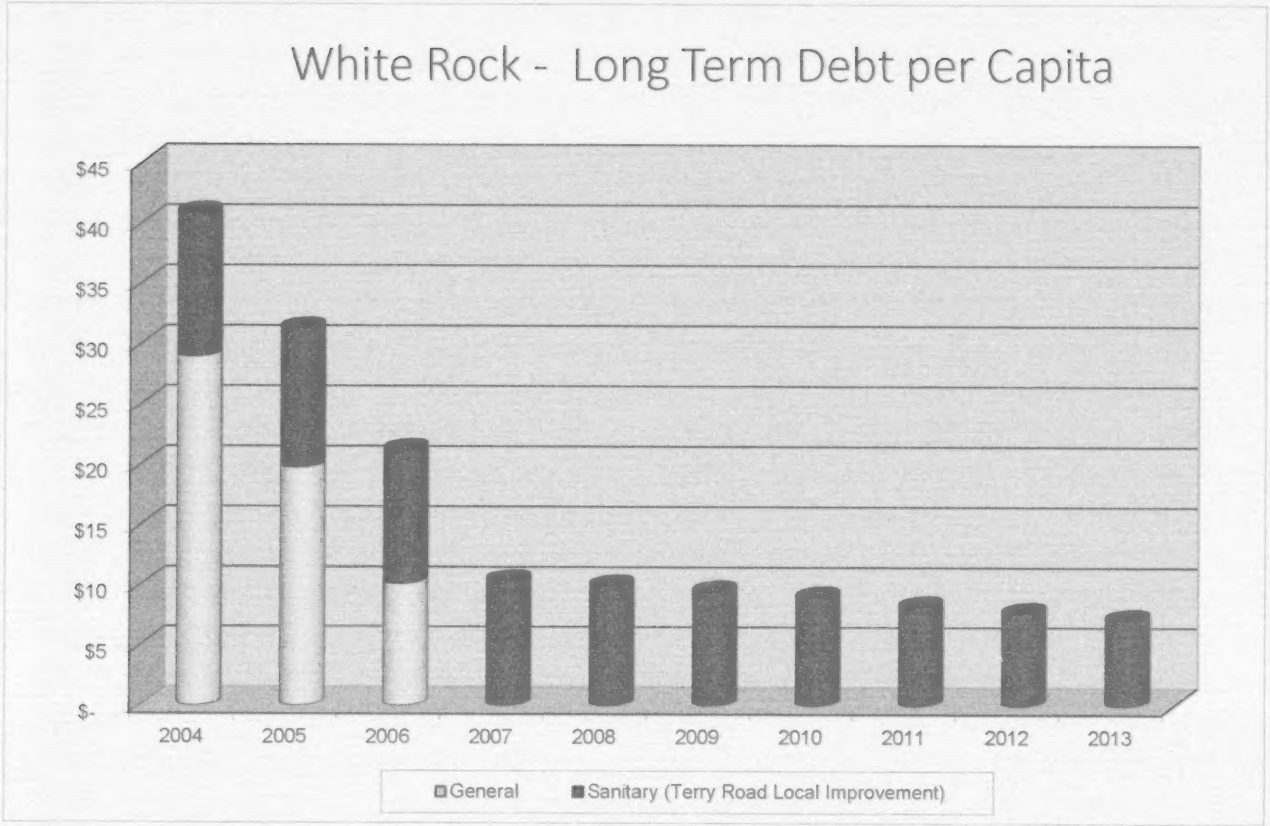
Property Roll	Name	Address	Municipal General Purposes	Fraser Valley Regional Library Levy	Fire Protection (Hydrant) Levy
1290.004	Peace Arch Curling Club	1475 Anderson St	$13,330	$588	$258
1290.005	White Rock/South Surrey Division of Family Practice Society	1475 Anderson St	$1,039	$46	$20
1290.006	Stroke Recovery Association of BC	1475 Anderson St	$924	$41	$18
1290.007	Alzheimer Society of BC	1475 Anderson St	$1,104	$49	$21
1290.008	Community Arts Council of White Rock & District	14600 North Bluff Rd	$1,381	$61	$27
1403.000	Church on Oxford Hill	1519 Oxford St	$1,972	$87	$38
1779.000	Fellowship Baptist Church (White Rock) Society Inc.	15138 Prospect Ave	$1,303	$57	$25
1789.000	Peace Arch Hospital Auxiliary Society	15163 Prospect Ave	$6,020	$265	$116
2136.000	Parish of the Holy Trinity	15115 Roper Ave	$4,197	$185	$81
2146.000	Hilltop Gospel Church	15110 Thrift Ave	$1,493	$66	$29
2695.000	Peace Arch Hospital & Community Health Foundation	15476 North Bluff Rd	$7,581	$334	$147
2696.000	Peace Arch Hospital & Community Health Foundation	15486 North Bluff Rd	$7,581	$334	$147
2697.000	Peace Arch Hospital & Community Health Foundation	15496 North Bluff Rd	$15,330	$676	$297
2699.000	Peace Arch Hospital & Community Health Foundation	15485 Vine Ave	$7,640	$337	$148
2700.000	Peace Arch Hospital & Community Health Foundation	15475 Vine Ave	$7,640	$337	$148
2792.001	White Rock Hospice Society	15510 Russell Ave	$2,157	$95	$42
2792.002	White Rock Hospice Society	15520 Russell Ave	$2,157	$95	$42
2800.000	White Rock Hospice Society	15496 Russell Ave	$2,157	$95	$42
2876.000	St. John's Presbyterian Church	1480 George St	$2,616	$115	$51
2995.000	Salvation Army	15417 Roper Ave	$3,288	$145	$64
3743.000	United Church of Canada	15385 Semiahmoo Ave	$2,704	$119	$52
3762.000	White Rock Community Church	15276 Pacific Ave	$1,263	$56	$24
3763.000	White Rock Community Church	15282 Pacific Ave	$1,942	$86	$38
3886.000	Roman Catholic Church	15262 Pacific Ave	$6,403	$282	$124
4103.000	Sources Community Resources Society	882 Maple St	$10,780	$475	$209
5303.000	Options Community Services Society	15877 Pacific Ave	$2,645	$117	$51
6331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	As defined in the lease between the BNSF Railway Co. & the City of White Rock	$16,969	$748	$328

comparative general statistics (unaudited)

Year ended December 31 ,2013	2013	2012	2011	2010	2009
Date of incorporation - April 15, 1957					
Population (2011 Census)	19,339	19,339	19,339	18,755	18,755
Area in hectares					
Land	543 *	505	505	505	505
Water	887 *	897	897	897	897
* Recalculated based on City of White Rock Geographic Information System database					
Kilometers of road					
Paved	80.1	80.1	80.1	80.1	80.1
Gravelled	2.0	2.0	2.0	2.0	2.0
Building permits					
Number	214	242	211	186	184
Value	$ 65,140,634	$ 75,113,198	$ 75,354,360	$ 40,466,278	$ 43,617,266
Comparative debt statistics:					
Debenture and other debt	$ 139,152	$ 257,289	$ 159,724	$ 169,280	$ 178,382
Debt per capita	$ 7	$ 13	$ 8	$ 9	$ 10
Tax rates for municipal purposes, includes General, Fire Protection and Fraser Valley Regional Library Levies:					
(stated in dollars per $1,000 of assessed taxable value)					
Residential	3.58355	3.55618	3.69217	3.77760	3.46388
Utility	22.51968	22.96472	24.41217	25.76142	23.44568
Business & other	8.92836	8.70679	9.01830	9.30372	9.37031
Recreational/nonprofit	3.48932	3.42389	3.58586	3.65645	3.53614
Tax rates for school purposes:					
(stated in dollars per $1,000 of assessed taxable value)					
Residential	1.77620	1.78560	1.83310	1.93360	1.87720
Utility	14.00000	14.20000	14.10000	14.40000	14.50000
Business & other	6.20000	6.40000	6.60000	6.80000	7.00000
Recreational/nonprofit	3.40000	3.40000	3.40000	3.50000	3.70000

Year ended December 31 ,2013	2013	2012	2011	2010	2009
Comparative taxation statistics:					
Residential	$ 29,030,573	$ 27,566,767	$ 26,662,283	$ 25,811,743	$ 25,128,831
Utility	519,382	511,987	494,474	486,550	490,567
Business & other	3,817,701	3,801,660	3,707,465	3,783,103	3,658,180
Recreational/nonprofit	32,186	31,653	30,188	29,311	29,680
Utility levy in lieu of taxes	266,104	274,550	274,135	285,888	269,860
Business area improvement levy	299,299	299,347	299,999	287,188	250,000
Sanitary sewer frontage tax	153,823	154,136	154,028	153,985	154,144
Total current taxes including school and other government levies	34,119,068	32,640,100	31,622,572	30,837,768	29,981,262
Sanitary sewer user fees	3,140,649	3,040,853	2,965,710	2,876,733	2,802,155
Drainage user fees	1,795,042	1,709,992	1,676,446	1,524,200	1,426,018
Total taxes and Utility fees	$ 39,054,759	$ 37,390,945	$ 36,264,728	$ 35,238,701	$ 34,209,435
Taxes and utility fees per capita	$ 2,019	$ 1,933	$ 1,875	$ 1,879	$ 1,824
Assessment for general purposes (taxable value)					
Land	3,837,956,951	3,678,922,795	3,351,405,595	3,046,451,134	3,365,205,862
Improvements	1,611,924,256	1,528,222,055	1,516,372,105	1,512,241,854	1,324,576,352
	$ 5,449,881,207	$ 5,207,144,850	$ 4,867,777,700	$ 4,558,692,988	$ 4,689,782,214
Deduct					
Exempt land	121,931,900	115,656,800	105,853,257	94,887,884	96,534,553
Exempt improvements	90,106,502	90,243,302	92,945,645	93,407,117	75,736,848
	$ 5,237,842,805	$ 5,001,244,748	$ 4,668,978,798	$ 4,370,397,987	$ 4,517,510,813
Assessment per capita	$ 270,844	$ 258,609	$ 241,428	$ 233,026	$ 240,870
Assessment for school purposes	$ 5,255,147,929	$ 5,018,401,856	$ 4,685,937,746	$ 4,387,174,203	$ 4,534,304,425

statistics

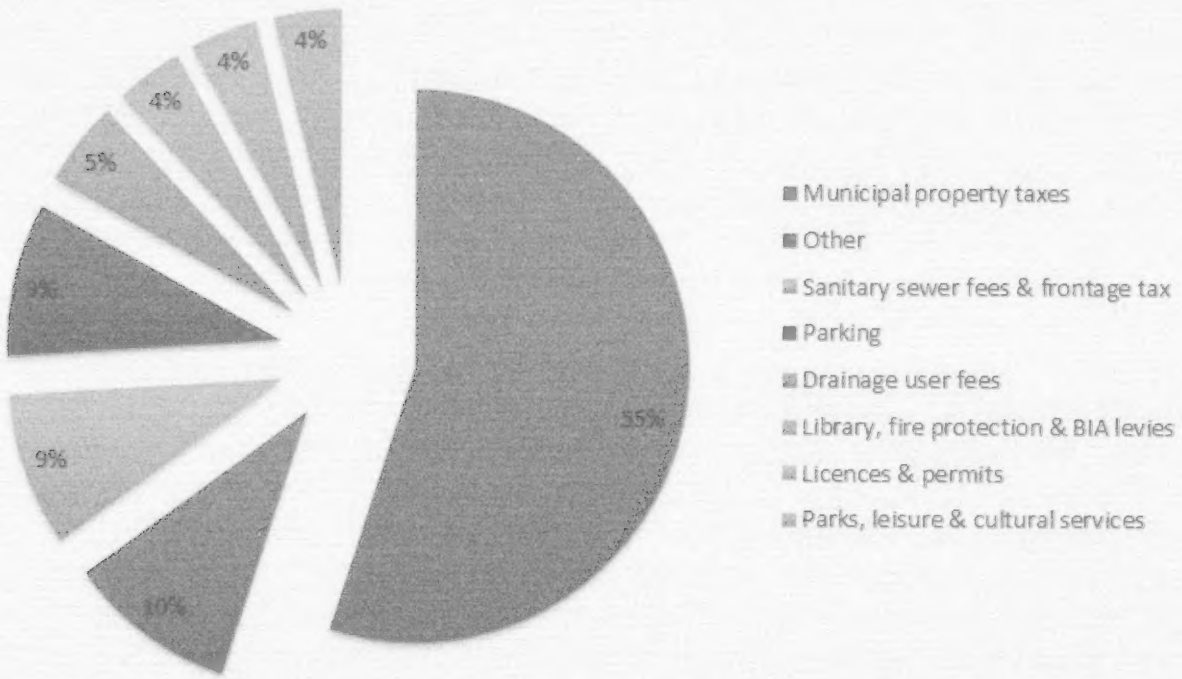

White Rock - Long Term Debt per Capita
$45
$40
$35
$30
$25
$20
$15
$10
$5
$-
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
General
Sanitary (Terry Road Local Improvement)

2013 revenues

Long term fiscal sustainability is an important goal for the City of White Rock. Working to achieve this goal requires solid, informed direction and decisions on financial issues, but also, on the provision of services and land use within the community.

On an annual basis, Council and staff work to prepare a five year financial plan and engages the community for input on that plan. The City strives to set responsible budgets and meet the targets within those budgets. We continually aim to manage the delicate balance needed to provide the services demanded by the public with the ability and willingness to pay for those services, while also focusing on planning for the long term impact on the community.

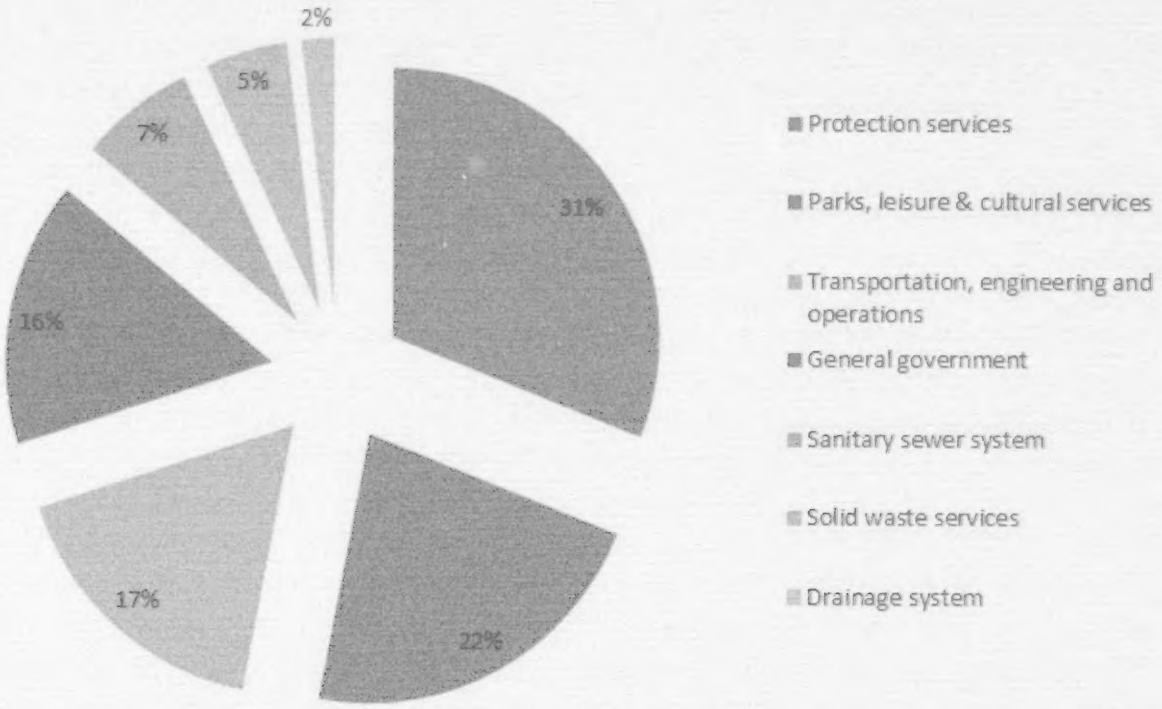
2013 Revenues - Where the money comes from



2013 expenses

Wondering where you money goes when you pay your property taxes? From fire rescue, to reserves for future upgrades and replacement of infrastructure, your money goes toward providing a variety of services and amenities for a livable community.

2013 Expenses - Where the money goes



2013 grants-in-aid

The City of White Rock provided funding and support to the following organizations and events.

SOCIAL

Alexandra Neighbourhood House (Assocation Of Neigbourhood Houses)	$500
Alzheimer Society of British Columbia	$1000
Atira Women's Resource Society	$750
Canadian Red Cross	$500
Kids Help Phone	$500
Semiahmoo Family Place Association	$500
Semiahmoo House Society	$1000
Seniors Come Share Society	$2000
WRSS Community Response Network	$250
WRSS Chapter 11 CARP- A New Vision of Aging in Canada	$500
WR/SS Stroke Recovery Branch	$500

CULTURAL

Christmas on the Peninsula	$2000
Community Arts Council – Semiahmoo Arts	$1250
Community of Lights Event	$3000
Crescent Beach Pipe Band	$750
Peninsula Arts Foundation	$1000
Peninsula Production Society	$1000
Theatre BC Greater Vancouver Zone Festival	$1000
White Rock Community Orchestral Society	$500
White Rock Farmers' Market	$1500
White Rock Players' Club	$2000
White Rock Social Justice Film Society	$500

ATHLETICS/SPORTS

Ocean's Athletics Track & Field	$500
Peace Arch Monarch Lions Club	$500
RCAC 2812 Seaforth Highlanders	$750
SunDog Outreach/Community Division	$600
907 White Rock Squadron Committee (Air Cadets)	$750

OTHER

Critter Care Wildlife Society	$500
Semiahmoo Secondary Dry Grad	$250
Friends of Semiahmoo Bay Society	$500
Earl Mariott Secondary – Dry Grad	$250
Rotary Club of Semiahmoo ("Service above Self by Surrey Youth")	$1000
Paige Glazier, White Rock Youth Ambassador	$900
Surrey School District #36 (Peace Arch Elementary Courtyard Committee)	$1,000
Ahn Su Young	$420